DOCUMENT RESUME

ED 314 836 EA 021 525

TITLE Program Cost Accounting Manual. Form J-380/Form J-580, 1989-90.

INSTITUTION California State Dept. of Education, Sacramento. Office of Financial Management Practices and Standards.

REPORT NO ISBN-0-8011-0834-9

PUB DATE 89

NOTE 553p.

AVAILABLE FROM Bureau of Publications, Sales Unit, California State Department of Education, P.O. Box 271, Sacramento, CA 95802-0271 ($20.00; add sales tax for California residents).

PUB TYPE Legal/Legislative/Regulatory Materials (090) -- Guides - Non-Classroom Use (055) -- Reference Materials - Directories/Catalogs (132)

EDRS PRICE MF02 Plus Postage. PC Not Available from EDRS.

DESCRIPTORS Budgeting; Cost Estimates; *Costs; *Educational Finance; Elementary Secondary Education; Program Budgeting; Public Schools; Resource Allocation; *School Accounting; School District Spending

IDENTIFIERS *California State Department of Education

ABSTRACT

In response to criticism by legislators, the business community, and other publics for an apparent lack of sound financial management, the California State Department of Education, together with representatives from the field and from state control agencies, began to develop a new program cost accounting system in 1984. After pilot testing, the new J-380 system began to be implemented in local education agencies in California on July 1, 1985. To assist chief business officials, directors, and accounting and budgeting personnel in understanding program cost accounting and in accurately completing the reports, the J-380/J-580 program cost accounting manual was developed. Divided into seven main sections with 16 appendices, which include worksheets, a glossary, checklists, forms, and specialized information sheets, this 1989-90 edition of the manual also defines the rules and requirements associated with the J-380/J-580, identifies the appropriate program cost categories for reporting purposes, and outlines training methods for effective manual use. Program cost data, like those contained within the J-380, are becoming increasingly important to local districts due to both the educational reforms that call for increased educational accountability and to the new effort to collect the average costs of operating each school within a district. (KM)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

Program Cost Accounting Manual

Form J-380 • Form J-580

1989-90

EA 021 525

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

☑ This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

- Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

"PERMISSION TO REPRODUCE THIS MATERIAL IN MICROFICHE ONLY HAS BEEN GRANTED BY
T. Smith

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

CALIFORNIA STATE DEPARTMENT OF EDUCATION
Sacramento, 1989

Program Cost Accounting Manual

Form J-380 • Form J-580

1989-90

Prepared under the direction of

Office of Financial Management Practices and Standards

Publishing Information

This publication was prepared under the direction of the Office of Financial Management Practices and Standards, California State Department of Education. It was published by the Department, 721 Capitol Mall, Sacramento, California (mailing address: P.O. Box 944272, Sacramento, CA 94244-2720), and was distributed under the provisions of the Library Distribution Act and *Government Code* Section 11096.

1989

Additional copies of this publication are available for $20 each, plus sales tax for California residents, from the Bureau of Publications, Sales Unit, California State Department of Education, P.O. Box 271, Sacramento, CA 95802-0271.

ISBN 0-8011-0834-9

CONTENTS

PREFACE vii

SECTION I: AN OVERVIEW OF PROGRAM COST ACCOUNTING

A. BACKGROUND OF PROGRAM COST ACCOUNTING I-1
B. THE J-380 TODAY I-2
C. FUTURE ISSUES I-2

SECTION II: ACCOUNTING NEEDS AND BUDGET DEVELOPMENT IN RELATIONSHIP TO THE J-380/580

I. BUDGET DEVELOPMENT STRUCTURE AND RELATIONSHIP TO THE J-380/580 II-1

A. REVIEW OF THE ACCOUNTING SYSTEM II-1
B. ACCOUNTING LEVELS NEEDED FOR THE J-380/580 REPORT II-1
C. A COMPARISON OF SAMPLE ACCOUNT CODE STRUCTURES II-2
D. ANALYSIS OF YOUR LEA II-3

II. 1988-89 PROGRAM CHANGES TO THE J-380/580 II-4

III. DEVELOPING THE BUDGET II-4

A. DIRECT COSTS - DEFINITION II-5
B. DIRECT COSTS - SPECIAL PROBLEM AREAS II-6
C. DIRECT COSTS - COUNTY OFFICES OF EDUCATION II-16
D. NORMAL OBJECT CLASSIFICATION OF EXPENDITURES II-20
E. TRANSFER OF DIRECT COSTS BETWEEN PROGRAMS II-20
F. SPECIAL PROJECTS II-26
G. SPECIAL PROBLEM AREAS - SPECIAL PROJECTS II-27
H. COLUMN 1 SUPPORT TRANSFERS TO OTHER FUNDS II-27
I. DIRECT COSTS CHECKLIST II-28
J. 1988-89 CHANGES TO THE J-380/580 II-29
K. CHOICES FOR DIRECT SUPPORT AND INDIRECT SUPPORT COSTS II-29

SECTION III: J-380/580 COLUMN 2 ADJUSTMENTS TO SPECIAL PROJECTS

I. SPECIAL PROJECTS - COLUMN 2 ADJUSTMENTS III-1

II. INSTRUCTIONAL PROGRAMS - COLUMN 2 ADJUSTMENTS III-2

III. SPECIAL PROBLEM AREAS III-3

IV. COMPLETION OF J-380/580 WORKSHEET 2 III-4

V. COLUMN 3 OF THE J-380/580 III-5

SECTION IV: DEFINING AND ACCOUNTING FOR DIRECT SUPPORT AND INDIRECT COSTS

I. J-380/580 PROGRAM COST REPORT OVERVIEW - SUPPORT COSTS IV-1

II. DISTRIBUTION OF SUPPORT COSTS IV-4

- A. INSTRUCTIONAL ADMINISTRATION IV-4
- B. INSTRUCTIONAL MEDIA IV-4
- C. SCHOOL ADMINISTRATION IV-4
- D. PUPIL SERVICES IV-4
- E. SPECIAL PROJECTS ADMINISTRATION IV-5
- F. DISTRICT/COUNTY ADMINISTRATION IV-5
- G. CENTRALIZED DATA PROCESSING IV-5
- H. PLANT MAINTENANCE AND PLANT OPERATIONS IV-5
- I. PLANT MAINTENANCE IV-5
- J. PLANT OPERATIONS IV-5
- K. PUPIL TRANSPORTATION IV-6
- L. FACILITIES IV-6
- M. COMMUNITY SERVICES IV-7
- N. RETIREE BENEFITS IV-7
- O. FOOD SERVICES IV-7
- P. CHILD DEVELOPMENT ACTIVITIES IV-8
- Q. NONAGENCY ACTIVITIES IV-8

III. THE DOCUMENTED DIRECT SUPPORT METHOD IV-8

- A. DOCUMENTATION OF SUPPORT SERVICES TO USER CATEGORIES IV-8
- B. DOCUMENTED DIRECTED SUPPORT APPLICATIONS IV-9
- C. DOCUMENTATION REQUIREMENTS IV-9
- D. DISTRIBUTION OF DOCUMENTED DIRECT SUPPORT IV-12
- E. SPECIAL PROBLEM AREAS - DOCUMENTED COSTS IV-15
- F. DOCUMENTATION PROCESS IV-15
- G. PREPARATION OF THE J-380/580, WORKSHEET 3 IV-16

IV. THE ALLOCATED DIRECT SUPPORT COST METHOD IV-16

- A. ALLOCATION METHODS IV-16
- B. FULL-TIME-EQUIVALENT (FTE) TEACHERS METHOD IV-17
- C. SPECIAL PROBLEM AREAS - FTE METHOD IV-19
- D. CLASSROOM UNITS METHOD IV-20
- E. SPECIAL PROBLEM AREAS - CU METHOD IV-23
- F. PUPILS TRANSPORTED METHOD IV-24
- G. RATIO OF COSTS METHOD IV-25
- H. COMPLETION OF J-380/580 WORKSHEETS 1 AND 4 IV-25

V. SUPPORT TRANSFERS WITHIN FUNDS AND BETWEEN FUNDS IV-26

- A. WITHIN-FUND SUPPORT TRANSFERS IV-26

    B. BETWEEN-FUND SUPPORT TRANSFERS IV-26
    C. SUPPORT TRANSFERS - SPECIAL PROBLEM AREAS IV-27

VI. INDIRECT COSTS IV-28

SECTION V: ALTERNATIVE METHODS FOR COLLECTING AND ANALYZING DATA

I. COLLECTION METHODS V-1

    A. USE OF DATA PROCESSING V-1
    B. BUILDING A CALENDAR FOR DATA COLLECTION V-1

II. DATA COLLECTION V-3

    A. FTE DATA COLLECTION V-3
    B. FACILITIES DATA V-4
    C. PUPILS TRANSPORTED V-4
    D. OTHER STATE REPORTS V-4

III. PRACTICAL METHODS FOR EVALUATION OF DATA COLLECTION ACTIVITIES V-5

IV. COMMON PROBLEMS V-5

SECTION VI: REPORTING PROCEDURES

I. YEAR-END DATA ANALYSIS VI-1

II. METHODS OF COMPLETION VI-1

    A. USE OF STATE SOFTWARE VI-1
    B. LEA AUTOMATED SYSTEM VI-1
    C. LEA MANUAL SYSTEM VI-2

III. YEAR-END REPORTS RECONCILIATION VI-2

    A. SPECIAL PROJECT FINANCIAL REPORTS VI-2
    B. J-141 - TRANSPORTATION REPORT VI-2
    C. J-201/401 - ANNUAL BUDGET AND FINANCIAL REPORT VI-3

SECTION VII: USE OF THE J-380 AS A MANAGEMENT TOOL

I. USE IN TRAINING OF MANAGEMENT AND STAFF VII-1

II. DETERMINING EXCESS COSTS VII-1

APPENDICES:

APPENDIX A: NEW HAVEN UNIFIED SCHOOL DISTRICT ACCOUNT CODE STRUCTURE
APPENDIX B: CALIFORNIA SCHOOL ACCOUNTING MANUAL, 1988 EDITION, PROGRAM CLASSIFICATION DEFINITIONS
APPENDIX C: STATE DEPARTMENT OF EDUCATION PROGRAM COST ACCOUNTING QUESTIONS AND ANSWERS
APPENDIX D: LIST OF DIRECT COST EXPENDITURES
APPENDIX E: CALIFORNIA SCHOOL ACCOUNTING MANUAL, 1988 EDITION, OBJECT OF EXPENDITURE CODES BY MAJOR PROGRAM
APPENDIX F: EXPENDITURE RECLASSIFICATION WORKSHEET
APPENDIX G: SAMPLE EMPLOYEE ACTIVITY WORKSHEET
APPENDIX H: SAMPLE SPECIAL EDUCATION ASSESSMENT ACTIVITY WORKSHEETS
APPENDIX I: STATE DEPARTMENT OF EDUCATION INSTRUCTIONS, REPORTING
SUPPORT TRANSFERS ON FORM J-380
APPENDIX J: STATE DEPARTMENT OF EDUCATION INSTRUCTIONS, REPORTING
SUPPORT TRANSFERS ON FORM J-580
APPENDIX K: NEW HAVEN UNIFIED SCHOOL DISTRICT J-380 PROCESS
APPENDIX L: STATE DEPARTMENT OF EDUCATION J-380 FORMS AND INSTRUCTIONS
APPENDIX M: STATE DEPARTMENT OF EDUCATION J-580 FORMS AND INSTRUCTIONS
APPENDIX N: STATE DEPARTMENT OF EDUCATION INSTRUCTIONS, SPECIAL EDUCATION J-380-SE/J-580-SE
APPENDIX O: STATE DEPARTMENT OF EDUCATION J-380 TECHNICAL CHECKLIST
APPENDIX P: STATE DEPARTMENT OF EDUCATION J-580 TECHNICAL CHECKLIST

PREFACE

The J-380/J-580 program cost accounting manual was developed to assist chief business officials, directors, and accounting and budgeting personnel to understand program cost accounting and how to accurately complete the reports. The user of the Program Cost Accounting Manual (J-380/J-580) will obtain assistance in:

Explaining the purposes of program cost accounting.

Defining the necessary rules and requirements associated with the J-380/580.

Identifying the appropriate program cost categories for reporting purposes.

Providing training to others.

Completing a J-380 or J-580 report accurately.

In identifying financial and management training needs and providing training, the Department of Education works cooperatively with professional educational associations. In developing training on the J-380/J-580 program cost accounting, the Department contracted with the California Association of School Business Officials (CASBO). CASBO in turn contracted with Brewer, Grose & Company to prepare a comprehensive manual on the J-380 and J-580 annual program cost data reports and conduct the training sessions associated with these materials. Appreciation goes to CASBO and Brewer, Grose & Company for their contributions.

ROBERT W. AGEE
Deputy Superintendent
for Field Services

PATRICK KEEGAN
Director
Fiscal Oversight and Management
Assistance Division

STUART F. GREENFELD
Manager
Office of Financial Management
Practices and Standards

9

SECTION I:

AN OVERVIEW OF PROGRAM COST ACCOUNTING

A. BACKGROUND OF PROGRAM COST ACCOUNTING

Beginning in 1984, the State Department of Education, together with representatives from the field and state control agencies, began work on a new Program Cost Accounting System. The primary purpose of these efforts was to develop a system which would allow for comparable and consistent financial data for use by state decision makers. An additional objective was to establish credibility for program cost data that had not existed in the past.

These efforts were, in part, education's response to criticism by legislators, the business community, and other publics for an apparent lack of sound financial management. Educators frequently respond to these criticisms with explanations such as the following:

1. Revenue cannot be predicted because of the funding processes controlled in Sacramento.

2. Sound fiscal practices are disrupted by demands from special interest and community groups.

3. Boards of Education do not fully understand the fiscal regulations and procedures required of school districts and, therefore, frequently make less than the best fiscal decisions.

In reality, local educational agencies (LEAs) in California have had difficulty accounting for costs of the various program areas and have not been able to answer reliably such questions as, What does Special Education cost? Further complicating the situation, a large number of school districts have had difficulty in meeting their financial obligations; some have had to request emergency loans from the State of California.

With the increasing trend toward educational reform measures and efforts throughout the United States, there developed a strong demand for increased accountability, both for program results and fiscal affairs. Various committees and reports recounted the inadequacies of the American public education system. A number of the concerns focused on the financial planning and management weaknesses found in our schools. Thus, the efforts to develop a cost accounting system for California K-12 education were also timely in responding to these criticisms and observations.

Efforts to develop a cost accounting system were accelerated as a response to the Governor's commitment to increase Special Education funding in 1985-86 contingent upon implementation of a new program accounting system. Subsequently, the new system was clearly defined by AB 2557, Chapter 115, Statutes of 1985, which added Education Code Section 56730.5, which states that a program cost accounting system shall be required in 1985-86 and that it must meet the following conditions:

1. The procedures shall require all local educational agencies to use the same methods of allocating direct support costs to specific programs.

2. The methodology used to allocate direct support costs shall be readily supported by documentation or be the result of standards prescribed by the cost accounting procedures.

3. For each category of support costs, a single allocation method shall be employed unless documentation as prescribed by the accounting procedures specified by the Superintendent of Public Instruction is available.

   Local educational agencies shall be required to use the cost accounting procedures provided for under this section during the 1985-86 fiscal year and to report their 1985-86 fiscal year costs to the State Department of Education, using these procedures on forms prescribed by the Superintendent of Public Instruction.

The proposed strengths of this new program cost accounting system were to be:

- Common methodologies to be used by all LEAs
- Common definitions for various costs
- Comparable data because of the procedures listed above
- Improved analysis for policy and decision making because the data were comparable
- Global benefit to both the LEA and the state in achieving greater credibility with the various publics.

B. THE J-380 TODAY

After pilot-testing, the J-380 has been implemented in LEAs in California beginning July 1, 1985. As with any new system, there has been a need for:

- Further defining the various program cost categories
- Determining methods and techniques for data collection
- Understanding the purposes of the J-380/580 both for use at the state level and in the LEA
- Greater understanding of the relationship of the J-380/580 to other LEA and State reports.

C. FUTURE ISSUES

The immediate years ahead point to increased accountability for education and educators. In California, the recent passage of Proposition 98 requires that each LEA complete a "Grade Card" to be submitted to the state at the end of each school year. Contained within this concept is not only student progress but the quality of LEA management as well.

Additionally, there is a new effort to collect the average costs of operating an individual school within each district. The report of activity is being referred to as "The Two Million Dollar School." This new report, if approved by the State Board of Education, will require each district to submit such data each year.

Thus, program cost data, like those contained on the J-380, will become increasingly important to local districts as they begin to respond to these requests.

SECTION II:

ACCOUNTING NEEDS AND BUDGET DEVELOPMENT IN RELATIONSHIP TO THE J-380/580

I. BUDGET DEVELOPMENT STRUCTURE AND RELATIONSHIP TO THE J-380/580

A. REVIEW OF THE ACCOUNTING SYSTEM

The fiscal process of an LEA begins with the budget development cycle and culminates with the annual financial report. The J-380 Program Cost Data Report is one element of the annual financial report for LEAs. Since the process begins with the budget development cycle, it is important to understand the elements of the J-380/580 Report and how to account for the data needed for this report.

There are minimum levels of accounting required of LEAs: Fund, Object, and Program. Some form of each of these accounting levels is needed to develop the J-380 Report. In addition to the minimum accounting levels, an LEA may need other levels to meet local needs such as management responsibility reports and site reports.

In order to determine whether the LEAs' existing account code structure will meet local and state reporting needs, you must review the data required for these reports. Once you have analyzed the data needed, you must then review your account code structure to determine whether all of the data elements are available.

B. ACCOUNTING LEVELS NEEDED FOR THE J-380/580 REPORT

The accounting levels needed to prepare column 1a of the J-380/580 Report include:

- Fund identification
- Program information according to the state classifications
- Donor-authorized charges/special projects costs

The accounting levels needed to prepare column 2 of the J-380/580 Report include:

- A means to separate instructional costs from support costs for special projects
- A means to separate special projects' direct costs funded by instructional programs

Another consideration is whether an LEA may choose to document certain support costs. If this is the case, it may be desirable to use a specific field within the account code structure to identify these costs.

The above levels are required for state reporting. However, the LEA must also consider those accounting levels needed for local reporting, such as:

- School site or location identifier
- Manager of budget responsibility units

C. A COMPARISON OF SAMPLE ACCOUNT CODE STRUCTURES

Not all LEAs maintain the same type of account code structure. Below are some examples of possible account code structures from the very basic to a more complex structure.

EXAMPLE 1: A Basic Structure

FUND - SITE - PROGRAM - OBJECT

In this particular structure, it might be difficult for the program field to match the state-defined program classifications. For example, an LEA may use the program field to show all manager responsibility costs rather than only direct costs for a particular program. The following is an example of this:

Local Program #375: Director of Special Education
State Program #375: Instructional Administration

375-1300	Director Salary	(Direct Cost)
375-2300	Clerical Salaries	(Direct Cost)
375-3000	Benefits	(Direct Cost)
375-4000	Supplies	(Direct Cost)
375-5200	Travel	(Direct Cost)
375-5500	Telephone	(Support Cost)

To prepare the J-380 Report at the end of the year, the LEA would need to isolate the support cost expenditures and reclassify them to the appropriate support program. Since the data processing system is unable to provide this information, a manual worksheet would need to be prepared.

EXAMPLE 2: An Expanded Structure

FUND - SITE - STATE PROGRAM - SUB-PROGRAM - OBJECT

In this particular structure, the LEA could use the program field to match the state-defined program classifications. The sub-program field could be used to meet local accounting needs, such as the ability to report support costs within user programs.

State Program #375: Instructional Administration
State Program #410: Operations
Local Sub-program #735: Director of Special Education

375-375-1300	Director Salary	(Direct Cost)
375-375-2300	Clerical Salaries	(Direct Cost)
375-375-3000	Benefits	(Direct Cost)
375-375-4000	Supplies	(Direct Cost)
375-375-5200	Travel	(Direct Cost)
410-375-5500	Telephone	(Support Cost)

With this structure, there is flexibility to meet both local and state reporting needs. To meet local needs, a sort by sub-program would be needed to provide the Director of Special Education with all expenditures under his/her budgetary control. To meet state needs for column 1a of the J-380/580 Report, a sort by state program would be needed.

EXAMPLE 3: A Complex Structure

FUND - TYPE - OBJECT - STATE PROGRAM - BUDGET RESPONSIBILITY UNIT - SITE

This example is similar to Example 2 but has been expanded to meet additional local needs. In this case, the "Type" field might be used to identify restricted/unrestricted activities. Other fields would follow Example 2.

Defining your LEA's account code structure can be a very complex process. Appendix A provides an additional sample of account code structures and the definitions of the fields in the structure.

D. ANALYSIS OF YOUR LEA

In the above discussion, we have attempted to provide you with some examples of how an LEA might analyze the accounting needs and account code structure. It is important that an LEA analyze its accounting needs in a similar manner. The accurate preparation of the J-380/580 is positively correlated with the LEA's account code structure. A more sophisticated account code structure allows LEAs to track and allocate costs to appropriate user programs. If the LEA's account code structure does not provide for the appropriate accumulation of costs, then LEAs are required to prepare numerous worksheets that adjust their accounting records to appropriately report costs on the J-380/580. This makes the J-380/580 reporting process more cumbersome and complex. The following are suggested steps that should occur prior to the beginning of your budget development process:

- Define LEA state and local reporting needs.
- Review the existing account code structure.
- Review data processing sorting capabilities.

If you find that your current accounting system does not meet both state and local needs, the options to be considered are to:

- Expand your existing account code structure.
- Redefine fields of the existing account code structure.
- Expand and/or redefine your existing chart of accounts.
- Consider preparing manual worksheets at year-end to identify and organize the necessary state information.

II. 1988-89 PROGRAM CHANGES TO THE J-380/580

The following changes have been made to the J-380/580 designated programs for 1988-89. These changes must be incorporated into the account code structure as follows:

- Additions:

  Special Project - Administrator Training and Evaluation
  Special Project - School-Based Coordination Program

- Deletions:

  Special Project - CTIIP
  Special Project - TECC (AB 551)
  Special Project - Staff Development (AB 551)

- Changes

  Special Project - 94-142 Discretionary Grant now reads Special Education Discretionary Grant

III. DEVELOPING THE BUDGET

An LEA's budget is a planning document which links educational policy to financial decisions. The budget is a reflection of the LEA's goals, objectives, and educational strategies. The budget document must reflect local as well as state reporting needs. One state reporting requirement is the year-end display of actual financial data by program as reported on the J-380/580. In building the budget, it is important to identify and accumulate financial information by program. The program information required for J-380/580 reporting can be accumulated by using the LEA's account code structure and related data processing reports or by preparing a manual worksheet at year-end. Refer to Section I (A), "Review of the Accounting System," for a detailed discussion on the accumulation of program costs.

Using either an automated or manual system, LEAs must be able to report Direct Charges in column 1a of the J-380/580. Column 1a of the J-380/580 is titled, "Direct Charges" because not all costs reported in this column are direct costs. The major program which does not report "Direct Costs" but rather "Direct Charges" is Special Projects. For all others, the costs reported in column 1a of the J-380/580 are direct costs. Therefore, most programs reflect column 1a costs equal to column 3 costs on the J-380/580. For Special Projects, column 1a of the J-380/580 represents donor-authorized charges. These charges will be discussed later in this section.

A. DIRECT COSTS - DEFINITION

Direct Costs are those expenditures that may be charged directly as a part of the cost of a product or service to all instructional programs, special projects, services to school districts' programs, support service programs, auxiliary programs, facilities, and other outgo programs.

Direct Costs are expenditures which can easily and readily be identified to a program. Whenever possible, Direct Costs should be charged directly to the program or programs with which they are identified. For example, Direct Costs to Instructional Programs are those costs which are directly related to the instruction of students, and include the following:

TYPE OF EXPENDITURE	DEFINITION
Teachers' Salaries:	Includes payment for other duties as described on pages 4-13 of the California School Accounting Manual.
Instructional Aides' Salaries:	Used directly for classroom instruction.
Employee Benefits for Teachers and Instructional Aides:	Used directly for classroom instruction.
Textbooks:	Used directly for classroom instruction.
Other Books:	Used directly for classroom instruction.
Instructional Supplies:	Used directly for classroom instruction.
Personal Services of Consultants, Lecturers, and Others:	For direct presentation to students.
Travel and Conference:	For travel between school sites for teachers, such as Speech Therapists, who teach at more than one location; for attendance at workshops directly related to classroom instruction.
Contracts/Rents and Leases:	Directly related to classroom instruction, such as contracts for data processing equipment for computer-assisted instruction.

TYPE OF EXPENDITURE	DEFINITION
Maintenance of Instructional Equipment	Is a Direct Cost to the program using the equipment.
New Equipment:	Used directly for classroom instruction.
Equipment Replacement:	Piece-by-piece replacement of equipment used directly for classroom instruction.

Appendix B provides a comprehensive list of all program classification definitions available for use by School Districts and County Offices of Education. All program definitions should be reviewed to ensure that the programs to be utilized by your School District or County Office of Education have been appropriately incorporated into the accounting system.

All programs have been more clearly defined for the purposes of assisting in the identification and accumulation of Direct Costs to these programs. The Program Classification Definitions have indicated typical titles for personnel who are charged as a Direct Cost to that particular program. However, functions performed by the personnel are the primary factor for determining classification to a particular program. When identifying personnel to a particular program, be sure to look at the functions performed by those individuals in order to determine the correct program classification.

B. DIRECT COSTS - SPECIAL PROBLEM AREAS

It is critical that Direct Costs be assigned to the correct program. LEAs must become familiar with Appendix B, Program Classification Definitions. However, the descriptions may not always address the unique problems of assigning particular costs to a program. Appendix C, "Program Cost Accounting Questions and Answers," may address some of the more unique problem classifications. Please refer to sections A, H, I, J, K, M, N, R, and S of Appendix C for detailed information relative to specific classification issues. Certain program classifications warrant more attention and are highlighted in the following paragraphs.

1. Proration of Personnel Working in Two or More Programs

Salaries of personnel working in two or more programs are prorated on the basis of time spent in each program, as determined by employee time reports. Until recently, emphasis has not been placed on time accounting requirements for personnel charged as a direct cost to two or more programs. The California School Accounting Manual does require that time accounting documentation be required for personnel charged as a direct cost to two or more programs.

For this reason, it is important to identify those personnel charged to more than one program. Meet with these individuals and discuss with them the activities provided and time spent in each program. Budget as accurately as possible according to the analysis of how time is spent. The proration of salaries and benefits to multiple programs can be made by charging the appropriate program accounts at the time of payment. These charges must be reviewed at the end of the year, and some further adjustments may be required.

Time accounting is a cumbersome process. Accordingly, the California School Accounting Manual permits certain direct cost distributions. The following direct cost distributions may be used in lieu of actual time accounting:

a. The costs of assistant superintendents for instruction (or equivalent positions) having first line responsibility for delivery of the services of this instructional program, as well as participation in district/county policy, may be charged as a direct cost at 50% to the instructional administration program and 50% to the district/county administration program.

b. Small school districts that have one person performing the function of both the principal and the superintendent may charge 70% of the costs as a direct cost to the principal's function (school administration) and 30% of the costs as a direct cost to the superintendent's function (district administration).

c. Offices of county superintendents of schools that have one person performing similar activities within the services to school districts' programs, as well as support service programs, may charge 50% of the costs as a direct cost to the services to school districts' function and 50% as a direct cost to the support services function.

d. The costs of the county superintendent of schools and the county board of education may be charged as direct costs at 50% to the general administration program within the services to school districts' function and 50% to the county administration program within the support services function.

2. Proration of Other Costs to Two or More Programs

Equipment and services provided by outside vendors and utilized by more than one program should be prorated on the basis of equipment usage and the percent of service provided to each program. This proration can be made by charging the appropriate program accounts and allocated amounts at the time of payment. Your LEA should review this information and determine whether to utilize the cost distributions or

3. Proration of Costs Using Holding Programs

Other direct costs that may not be so easily assigned to specific programs, such as employee benefits, substitute teachers' salaries, miscellaneous instructional supplies, and in-house equipment repairs, may be charged to holding (suspense) programs for subsequent reallocation to user programs.

A holding program is a suspense account that holds costs until they are assigned to the appropriate user program. Such costs may include employee benefits, substitute teachers' salaries, miscellaneous instructional supplies that are difficult to assign directly because they are lump sum payments, and in-house equipment repairs for which no documentation system is available.

a. Substitute teachers' salaries. The two methods of prorating substitute teachers' salaries are by actual substitute assignments and by number of certificated teaching personnel as follows:

- Actual substitute assignments. This method of prorating salaries provides that costs of short-term and long-term substitute teachers be charged to the programs in which the teachers actually substituted. Records of the program assignments must be maintained for each teacher, and the costs must be allocated accordingly. The charges may be made directly to the appropriate programs or distributed monthly from a holding program.

- Number of certificated teaching personnel. This method of prorating the costs of short-term and long-term substitute teachers is based on the number of certificated teaching personnel eligible to serve as substitutes. Because the salaries of substitutes may be considered a normal cost of all programs, both long-term and short-term substitutes' salaries may be charged to all programs on a pro rata basis.

When either one of the two proration methods or a combination of the two proration methods is used, collection of the costs by site may be preferred so that the proration is relative to experience at each site.

b. Employee benefits. Where employee benefits are not automatically distributed, it is recommended that a holding program for employee benefits be established. For example, the personnel program might be used for holding purposes. The proper object of expenditure is used with the initial charge to the holding program.

They should then be allocated to the proper programs by employee. That is, the benefits paid for an individual employee should be allocated to the program or programs to which the employee's salary was charged. The benefits may also be allocated to sites within programs so the expenditures will appear on the appropriate location or cost center reports.

c. Miscellaneous instructional supplies. Miscellaneous instructional supplies that are not identifiable to an instructional program at the time of their purchase should be charged to a holding program (using the appropriate subclassification of object of expenditure classification 4300) in either the instructional administration or instructional media program for subsequent distribution. The cost of these miscellaneous supplies should be distributed monthly to the instructional program on the basis of actual use or the Full-Time-Equivalent (FTE) teachers method.

d. In-house equipment repair costs. Districts performing in-house equipment repairs for which no work-order system exists to distribute the charges to user programs should accumulate the costs in a holding program. A subsequent distribution based on the classroom units (CUs) method utilizing the contra account methodology should then be made.

4. Nonagency Activities

a. Definitions

Nonagency activities are those activities conducted on behalf of another agency, via a contract or agreement, in which the other agency retains the prime responsibility for delivery of the services. Such services may be instructional or support in nature.

Nonagency activities shall be classified as "educational" activities when the contracting agency is a public educational agency or "other" when the contracting agency is other than a public educational agency. Costs reported in this program may or may not include direct charges. However, direct support costs will most likely be reported when such activities are conducted, such as allocations for plant maintenance and plant operations and school administration. Common examples of nonagency activities include LEA contracts with another LEA to operate an ROP class(es) or Special Education class(es). These classes may be operated only under contract and, as such, are classified as a nonagency activity.

b. J-380/580 Direct Costs

The direct costs found in column 1a of the J-380/580 for the Nonagency Program are similar to costs identified as direct costs for an Instruction Program. These are:

TYPE OF EXPENDITURE	DEFINITION
Teachers' Salaries:	Includes payment for other duties as described on page 4-13 of the California School Accounting Manual.
Instructional Aides' Salaries:	Used directly for classroom instruction.
Employee Benefits for Teachers and Instructional Aides:	Used directly for classroom instruction.
Textbooks:	Used directly for classroom instruction.
Other Books:	Used directly for classroom instruction.
Instructional Supplies:	Used directly for classroom instruction.
Personal Services of Consultants, Lecturers, and others:	For direct presentation to students.
Travel and Conference:	For travel between school sites for teachers, such as Speech Therapists, who teach at more than one location; for attendance at workshops directly related to classroom instruction.
Contracts/Rents and Leases:	Directly related to classroom instruction, such as contracts for data processing equipment for instruction.
Maintenance of Instructional Equipment:	Is a Direct Cost to the program using the equipment.

New Equipment:	Used directly for classroom instruction.
TYPE OF EXPENDITURE	**DEFINITION**
Equipment Replacement:	Piece-by-piece replacement of equipment used directly for classroom instruction.

c. Support Costs

Some LEAs provide a nonagency service that is not considered an instructional service but rather a support service. An example would be the provision of maintenance for a program operated by an outside agency on an LEA site. In this case, there would be no costs recorded in column 1a of the J-380/580; costs would be reported as a distribution of support costs on the J-380/580. Such costs would be reported on the Nonagency Program line by documenting costs (if allowable) or by assigning allocation factors to the Nonagency Program.

d. Recording of Costs

An LEA must account for expenditures by both program and object classifications. The following is a typical example of how a school district and a county office of education would record the expenditures in the accounting records when the county office of education contracts with the school district to operate an ROP class.

1) The county office of education would record its contract with the school district to the ROP program, object 5800, Other Services and Operating Expenses, or object 5100, Contracts for Personal Services, as appropriate.

2) The school district would record the contract with the county office to the nonagency program, to the appropriate object of expenditure classification. The revenue would be recorded to Account 8677, Interagency Revenues.

e. Summary

LEAs are only required to report all nonagency costs on one line of the J-380/580. Each LEA must make a determination as to whether it is important to track separately the costs for the individual nonagency programs. If it is important, an LEA may wish to review its account code structure to incorporate the various nonagency programs. The individual nonagency programs could be identified through use of a (1) separate program; or (2) sub-program.

Please refer to Appendix C, Program Cost Accounting Questions and Answers, Section K, for additional information on this subject area.

5. Public Law 94-142 Funds

Public Law 94-142 Local Entitlement Funds will be shown commingled with state funds for financial reporting purposes on the J-380/580 Report and will not be reported separately. Special Education Master Plan expenditures on the J-380/580 Report should include those expenditures funded by Public Law 94-142 Local Entitlements. Such expenditures will not be reported in the Special Projects category. In instances where a district receives special grants of in-service funds under Public Law 94-142, the expenditures for these funds will be reported in the Special Projects category as Public Law 94-142 Discretionary Grants.

6. Cooperative Projects - JTPAs, Drug-Free Schools

California school districts and offices of county superintendents of schools often pool their resources and operate certain federal and state projects on a cooperative basis. This procedure usually calls for one school district or office of the county superintendent of schools to operate the project for one or more other school districts or offices of county superintendents of schools.

LEA Financial Reports, as specified by the State of California, are used to collect fiscal data for comparative and management purposes. Current expense and the costs of education are developed on the basis of cost per unit of Average Daily Attendance (ADA). If valid comparative data are to be obtained, each school agency must report its own share of the revenue and expenditures when the agency is involved in a cooperative project.

Districts and offices of county superintendents of schools that participate in cooperative projects must report the revenue and expenditures resulting from their involvement in the project in the following manner:

a. Each LEA that operates its own project, records its share of the project entitlement in the appropriate revenue classification. If it is an ECIA, Chapter 1, project, for example, the revenue will appear in classification 8160.

b. When it pays the district that operates the project, each participating district or office of the county superintendent of schools records its share of the cost of the project in object of expenditure classification 5800, Other Services and Operating Expenditures, as a direct cost to the appropriate special projects. Its share of the cost will normally be equal to its share of the revenue. If the participating LEA contracts for only administrative services, the contract expenditure would be recorded to object 5800.

c. The district operating the cooperative project on behalf of participating agencies must, during the project year, account for all of the costs in the appropriate expenditure classifications under "Auxiliary Programs, Nonagency Activities, Educational." The operating district should bill each participating district periodically, or at least by the end of the year, for its share to-date, and record the revenue received in the interagency services classification as specified for nonagency activities. The operating district will report these costs to the nonagency activities program; the participating district or office of the county superintendent of schools will report its cost to the appropriate special projects. An example is a drug-free program contracted to another LEA.

d. Some cooperative projects and other such group arrangements are established only to meet specific federal entitlement requirements. Such projects usually require that one district serve as the applicant district for purposes of disbursing federal funds to the other participating districts. The participating districts are operating their own projects in this situation. The expenditures should be recorded to the appropriate project designation.

    1) The applicant district receiving the revenue shall deposit the income to the appropriate revenue classification.

    2) The applicant district disburses the revenue to participating LEAs by recording the disbursement as an abatement to the appropriate revenue classification.

An example of the steps above would be JTPA pass through revenues.

7. Special Education Transfers

Confusion has surrounded the program designation of Special Education transfers, including excess costs.

For apportionments other than regionalized services, one of the following accounting treatments is required:

a. Method One

For the Special Education Master Plan, if the local plan area has elected for the apportionments to be made to the Administrative Unit, the Administrative Unit shall record the apportionment in revenue classification 8321, Special Education Master Plan.

The Administrative Unit shall transfer the operational funds to the participating agencies by expenditure classification 7221 for monies to be received by districts, by expenditure classification 7222 for monies to be received by county superintendents, and by expenditure classification 7223 for monies to be received by a JPA. LEAs receiving transfers shall record the revenue in revenue classification 8721 if received from a district or in revenue classification 8722 if received from a county superintendent. Under this method, the Administrative Unit shall record the transfer of funds to the Other Outgo Program. The LEA receiving the transfer shall record the program expenditures to the appropriate Special Education Program.

b. Method Two

If the Local Plan Area has elected for Special Education Master Plan apportionments (other than regionalized services) to be made directly to the participating agencies, each district and/or office of the county superintendent of schools shall record the apportionment in revenue classification 8321.

Under this method, the program expenditures are recorded to the appropriate Special Education Program.

c. Program Specialist/Regionalized Services

Apportionments for Program Specialists and Regionalized Services shall be made directly to the Administrative Unit, which shall record the apportionment in revenue classification 8321. The Administrative Unit may contract to have participating agencies provide the regionalized services.

The Administrative Unit shall transfer the regionalized service funds to the participating agencies by expenditure classification 7221 for monies to be received by districts, by expenditure classification 7222 for monies to be received by county superintendents, and by expenditure classification 7223 for monies to be received by a JPA. LEAs receiving transfers shall record the revenue in revenue classification 8721 if received from a district or in revenue classification 8722 if received from a county superintendent.

The Administrative Unit shall record the transfer to the Other Outgo Program. The LEA receiving the funds shall record the expenditures to the Instructional Administration Program unless the activities are provided on a regionalized basis for the SELPA. In this case, the expenditures are allocated to the Program Specialist/Regionalized Services Program.

d. Excess Costs/Deficits

Any district, county superintendent of schools, or JPA billing and receiving payment for special education excess costs and/or deficits, or special education transportation excess costs and/or deficits, shall record the revenue received as 8710, Tuition. Any LEA paying these excess costs and/or deficits shall record these payments as 7131 for amounts paid to districts, 7132 for amounts paid to county superintendents, and 7133 for amounts paid to a JPA.

The payment shall be recorded to the Other Outgo Program, not a special education program. LEAs are concerned that the total cost of special education will not be reflected if deficits/excess costs are recorded in this manner. In fact, the total cost of special education has been reflected by the LEA that billed for the excess cost/deficits. These costs were recorded to the LEA's Special Education Program. If the LEA paying the excess cost/deficits was to also record the expenditure to a special education program, the same expenditure would have been charged twice to a special education program. The overall statewide effect would be a doubling of the total Special Education costs.

8. Transfers to JPAs and Other LEAs

Transfers to JPAs and other LEAs are generally recorded to the Other Outgo Program and to the appropriate object of expenditure classification as designated below:

7121-7123 REGIONAL OCCUPATIONAL CENTERS OR PROGRAMS

Record payments for tuition, excess costs, and/or deficits paid to regional occupational centers or programs operated by other school districts or county superintendents of schools under a joint powers agreement.

7121	Payments to School Districts
7122	Payments to County Offices
7123	Payments to JPAs

7131-7133 SPECIAL EDUCATION MASTER PLAN EXCESS COSTS AND/OR DEFICITS (includes Special Education Transportation)

- 7131 Payments to School Districts
- 7132 Payments to County Offices
- 7133 Payments to JPAs

7190 OTHER TUITION, EXCESS COSTS, AND/OR DEFICITS

Record payments for tuition, excess costs, and/or deficits not otherwise identified.

7221-7223 SPECIAL EDUCATION LOCAL PLAN AREA (SELPA) TRANSFERS

- 7221 SELPA Transfers of Apportionments to Districts
- 7222 SELPA Transfers of Apportionments to County Offices
- 7223 SELPA Transfers of Apportionments to JPAs

7231-7233 ROC/P TRANSFERS

- 7231 ROC/P Transfers of Apportionments to Districts
- 7232 ROC/P Transfers of Apportionments to County Offices
- 7233 ROC/P Transfers of Apportionments to JPAs

7241-7243 COMMUNITY SCHOOLS TRANSFERS

- 7241 Community Schools Transfers of Apportionments to Districts
- 7242 Community Schools Transfers of Apportionments to County Offices
- 7243 Community Schools Transfers of Apportionments to JPAs

7291-7299 ALL OTHER TRANSFERS OUT

- 7291 All Other Transfers Out to Districts
- 7292 All Other Transfers Out to County Offices
- 7293 All Other Transfers Out to JPAs
- 7299 All Other Transfers Out

The preceding paragraphs have highlighted unique direct cost problem areas. Appendix E provides a chart listing the most questioned costs and the program to which it is a direct cost. Please refer to Appendix D for assistance in classifying direct cost expenditures.

C. DIRECT COSTS - COUNTY OFFICES OF EDUCATION

The manual developed for this workshop utilizes the J-380, "Annual Program Cost Data Report for School Districts," as the illustrated document. County offices of education are required to complete the J-580. The J-580 differs from the J-380 primarily in the area of program classifications. County offices of education may operate different programs than do school districts. The following is a summary of the reporting differences in programs operated by county offices of education versus those operated by school districts.

1. Differences in Reporting Requirements for Programs Operated by County Offices of Education and Not Operated by School Districts

    a. Instructional Programs

        1) Community Schools
        2) County Jails
        3) Handicapped Adults
        4) Juvenile Hall
        5) Pregnant Minors

    b. Services to School Districts. All programs under this category are operated only by county offices of education.

    c. General Support. County Office Administration

    Conceptually, there are few differences between the J-580 and the J-380. However, county offices of education do experience a unique problem in that certain support services are provided to both Internal Programs and to Services to School Districts Programs; therefore, direct costs must initially be distributed between these two programs prior to the completion of column 1a of the J-580. The following are guidelines to be used for the initial distribution of direct costs between Internal Programs and Services to School Districts Programs. These guidelines are not intended to be all-inclusive.

2. Functions to Be Distributed as Direct Costs to Services to School Districts Programs Only

    As a general guideline, these types of services are primarily provided for the benefit of school districts and should be charged as direct costs to Services to School Districts, even though county office internal programs may receive some benefit from these services.

    a. All costs of warrant audit services performed prior to authorization of the warrant for release by the county office of education. These are the controllership functions.

    b. All costs of payroll audit services performed prior to authorization of the warrant for release by the county office of education. These are the controllership functions.

c. All costs of direct service activities provided to Direct Service School Districts.

d. Costs of activities provided by county office of education staff relative to school district reorganizations. Since this is not a frequent activity and full-time staff are not assigned to this activity, internal staff should document time spent on these activities.

e. Costs of business services provided to school districts such as business advisory services, budget monitoring services, financial reports reconciliation services, banking services, etc.

f. All costs of credentialing services by the county office of education.

g. All costs of mandatory and other payroll reporting activities such as STRS, PERS, OASDI, Health and Welfare reporting, etc.

h. Costs of curriculum services provided to school districts.

i. All costs of School Attendance Review Board (SARB) activities.

3. Functions to Be Distributed as Direct Costs to County Offices of Education Internal Programs Only

As a general guideline, these types of services are primarily provided for the benefit of county offices of education and should be charged as direct costs to Internal Programs, even though school districts may receive some benefit from these services.

a. All costs of Personnel Commission activities.

b. Costs of transportation services to Internal Programs.

c. All costs associated with functions performed for Internal Programs only, such as Plant Maintenance and Plant Operations.

4. Functions to be Distributed as Direct Costs to both County Office of Education Internal Programs and Services to School Districts Programs

In the distribution of the direct costs between Internal Programs and Services to School Districts Programs, the following direct cost distributions may be used in lieu of actual time accounting:

a. County offices of education which have one person performing similar activities within the Services to School Districts Programs as well as Internal Support Services Programs may charge 50% of these costs as a direct cost to the Internal Support Services Programs and 50% as a direct cost to the Services to School Districts Programs.

b. The costs of the county superintendent of schools and the county board of education may be charged as direct costs at 50% to the General Administration Program within the Services to School Districts category and 50% to the County Office Administration Program within the Support Services category.

   In addition to the general statements above, more specific guidelines follow.

   1) All costs for personnel performing activities for both programs may be documented if the allocation of 50/50 is not relevant, e.g., County Superintendent, County Board of Education, etc.

   2) Costs for Pupil Services activities may be distributed as direct costs to each program according to the following criteria:

      - Assessment activities must be documented.

      - Separate personnel may be assigned to perform services exclusively for each program.

      - Costs may be allocated according to the number of days of service to each program. If this method is used, documentation of number of days is required.

   3) Costs for Instructional Media activities may be distributed as direct costs to each program according to the following criteria:

      - Cost of services may be distributed according to contract amounts with each program.

        If contract amounts do not equal the total program costs, the residual will be distributed by ADA between the Internal/ Services to School Districts reporting lines.

      - Cost of services may be distributed according to the ADA of each agency.

      - Cost of services may be distributed according to the FTE teachers of each agency.

4) Costs of duplicating/reproduction activities may be distributed as direct costs according to the usage by each program. Any residual costs should remain in the County Administration Internal Program.

5) Costs of legal services, public information services, and research and evaluation services may be distributed as direct costs according to contract amounts or usage amounts. All residual amounts should be split pro rata among the programs.

6) Costs of purchasing services may be distributed as direct costs according to usage by each agency. Any residual should remain in the County Administration Internal Programs.

4. Functions to be Distributed to Other Programs. All services to noneducational agencies are reported under nonagency programs.

D. NORMAL OBJECT CLASSIFICATION OF EXPENDITURES

All Direct Costs are classified as Objects of Expenditures. Some object classifications must be limited to specific program categories. For example, object classification 2100, INSTRUCTIONAL AIDES' SALARIES, is appropriate only for Instructional Programs or Special Projects and could never properly be charged to a Support Program such as Operations.

The California School Accounting Manual includes a chart of Object of Expenditures by Major Programs on pages 4-33 through 4-35, which can serve as an excellent guideline for determining program areas to which Direct Costs should be charged. On rare occasions, a district may have a unique cost which requires deviation from the chart. Generally, however, the chart should be followed. A copy of the chart is presented in Appendix E.

E. TRANSFER OF DIRECT COSTS BETWEEN PROGRAMS

Under certain circumstances, it is necessary to transfer costs from one program to another as a Direct Cost. This type of transfer would be a charge (debit) to the using program, using object account, 5700, Direct Costs for Inter-program/Inter-fund Services. A corresponding entry (credit) is made to the providing program to a Contra Account with the same object account number to which the debit was made in the using program. This process permits reallocation of Direct Costs between programs without altering the net charges to the object accounts. This is an account to be used to transfer costs from one program/fund to another. The 5700 account may not be used to record expenditures directly payable to vendors. Examples of this type of allocation are instructional and other program materials printed in the district printing shop; or fuel, oil, and repairs of district vehicles not used for transporting pupils, specific use charges for data processing, in-house repairs of equipment, and field trips. Following are two illustrated examples of the determination of Direct Cost transfers and the accounting for these transactions.

EXAMPLE 1:

Instructional Materials Printed in District

It is not uncommon for district teachers and curriculum personnel to develop instructional materials for use by students in the classroom and to have them printed in the district printing shop. An example of the process required to reflect these costs in Account 5700 of the User Program would be as follows:

Step 1 - The district operates a print shop. Costs of operating the print shop are usually part of the District Administration Program. Assume that during the course of the year, the following Direct Costs have accumulated in the program:

2400	Classified Salaries	$20,000
3220	Public Employees' Retirement System	1,600
3320	OASDHI	1,200
3420	Health and Welfare Benefits	2,000
3520	State Unemployment Insurance	100
3620	Workers' Compensation Insurance	200
4521	Printing Supplies (paper, ink, etc.)	30,000
5630	Lease of Equipment	5,000
6490	Purchase of Equipment	10,000
	TOTAL DIRECT COSTS	$70,100

Step 2 - Through an analysis of past costs, it is estimated that total costs for the print shop are $.03 per printed page and that cost allocations will be at that rate. Direct Cost transfers are to be made on a monthly basis. From job order forms, it is determined that 3,000 pages of workbooks for Special Education, Special Day Classes; 2,000 pages of workbooks for Special Education, Resource Specialists; and 1,000 pages of evaluation forms for counselors for adult education concurrent students (Adult Education Fund) were printed in the print shop. The accounts would be affected as follows:

	USER PROGRAMS			PROVIDING PROGRAMS
Object	General Fund Spec. Ed., S.D.C.	General Fund Spec. Ed., R.S.P.	Adult Ed. Fund Health	Printing and Publications
5711(57XX)	90.00 DR	60.00 DR		(150.00) CR
5751(57XX)			30.00 DR	(30.00) CR

The actual accounting entries would be:

GENERAL FUND DIRECT COST PROGRAM TRANSFERS

		Debit	Credit
5711	Workbooks, Special Education, S.D.C. (3,000 pages @ $.03)	$90	
5711	Workbooks, Special Education, R.S.P. (2,000 pages @ $.03)	$60	
5711	Printing Transfer - Workbooks		$150

ADULT EDUCATION DIRECT COST INTER-FUND TRANSFERS

		Debit	Credit
General Fund Entries:			
9110	Cash	$30	
5751	Printing Transfer - Forms, Evaluations (1,000 pages @ $.03)		$30
Adult Education Fund Entries:			
5751	Forms, Evaluation	$30	
9110	Cash		$30

Note that the Printing and Publications Program now has two Contra Accounts with credit (negative) expenditure amounts totalling $180. This reduces the total expenditures for the program from $70,100 to $69,920. Also, note that there has been no net change in expenditures by object classification.

EXAMPLE 2:

District Vehicles

Gasoline and oil purchases in quantity for use in all district vehicles should properly be charged to the Stores Account when purchased and allocated to the appropriate programs when used. However, it is a common practice for school districts to purchase gasoline and oil for all vehicles in large quantities and charge them to the Transportation Program. Also, the vehicle repair shop may be located in the Transportation Department, since most of the effort is devoted to maintenance and repair of buses. School districts following this practice must transfer costs for the operation and maintenance of district vehicles not used in transporting pupils as Direct Costs to the appropriate user programs. For example: gasoline, oil, and repair costs for driver training vehicles represent Direct Costs to the Instructional Programs. An example of this process would be as follows:

Step 1 - The district purchases gasoline for its bulk storage tank and provides fuel for all district vehicles from the tank. Oil is purchased in quantity and put into district vehicles as needed. Records are maintained of the amount of gasoline and oil used by each vehicle. Maintenance and repair of district vehicles are done by the Transportation Mechanics. Job cost records are maintained which provides the hours of labor and the supplies used for each job. The cost of each job is calculated by using a standard hourly rate for labor (based on experience) and actual cost of supplies. During the course of the year, the following Direct Costs have accumulated to the Transportation Program:

2210	Salary, Director of Transportation	$ 10,000
2410	Salaries, Clerical	6,000
2611	Salaries, Bus Drivers	100,000
2612	Salaries, Mechanics	15,000
3220	Public Employees' Retirement System	10,000
3320	OASDHI	7,000
3420	Health and Welfare Benefits	8,000
3520	State Unemployment Insurance	500
3620	Workers' Compensation Insurance	1,000
4610	Fuel (Gas and Diesel)	20,000
4620	Lubrication (Grease and Oil)	1,000
4630	Tires and Tubes	2,000
4640	Tools	500
4690	Other Supplies	1,000
6440	New Equipment	20,000
6500	Equipment Replacement	4,000
	TOTAL DIRECT COSTS	$206,000

Step 2 - From Transportation Department records, it is determined that the following costs were incurred during the month for the operation and maintenance of vehicles not used for transporting pupils:

VEHICLE NO.	ASSIGNMENT	INSTRUCTIONAL PROGRAMS	SUPPORT PROGRAMS	TOTAL
1	Superintendent		$ 70	$ 70
2	Assistant Superintendent, Instruction		40	40
3	Assistant Superintendent, Business		50	50
4	Director, Maintenance/ Operations		125	125
5	Director, Transportation		90	90
6	Director, Food Services		155	155
7	General Use		190	190
8	General Use		230	230
21	Driver Training	$150		150
22	Driver Training	125	—	125
	TOTAL	$275	950	$1,225

An example of the Direct Cost Transfer would be as follows:

		Debit	Credit
5721(57XX)	Instructional Supplies, Driver Training	$275	
5721(57XX)	Gas and Oil Transfer - Driver Training		$275

Note that the Transportation Program now has a Contra Account with a credit (negative) expenditure amount of $275, which reduces the total expenditure for the program from $206,000 to $205,725. As in the previous example, there has been no net change in expenditures by object classification.

NOTE: The summary of costs by vehicle can now be used to allocate Direct Costs from the Transportation Program to the District to the various user programs:

District Administration Program	Vehicles 1, 2, 3
Food Services Program	Vehicle 6
Plant Maintenance and Operations Programs	Vehicle 4
Instructional Program	Vehicles 21, 22
Appropriate Allocations	Vehicles 7, 8

(It should be noted that general vehicle use which cannot be allocated to specific user programs will be allocated to the District Administration Program.)

Transportation Program	Vehicle 5

(These costs remain in the Transportation Program.)

The preceding two examples have illustrated how an LEA reclassifies expenditures when one program within the LEA provides services to another program or fund within the LEA. The California School Accounting Manual provides a separate account code designation for transfers of inter-program versus inter-fund expenditures. These are listed below. An LEA may use any number within the account code series. For better record keeping purposes, an LEA may wish to identify separately each type of service provided by using a specific account number within a series (e.g., 5711 - Inter-program Printing Expenditures, 5721-Inter-program Vehicle Repairs).

1. 5700 Direct Costs for Inter-program/Inter-fund Services

   Record transfers of the direct costs of services provided on an inter-program (within-fund) or inter-fund (between-funds) basis. Typical transfers in this account will be services provided or products developed by the LEA, such as maintenance and repair of duplicating, audiovisual, or other equipment; photocopying expenses; field trips; and district vehicle use. Transfers shall be recorded within the following classifications:

   5710-5749 Direct Costs for Inter-program Services

   Record transfers of the direct costs of services provided on an inter-program (within-fund) basis. This account series must zero at the fund level.

   5750-5799 Direct Costs for Inter-fund Services

   Record transfers of the direct costs of services that are provided on an inter-fund (between-funds) basis. This account series will reflect a balance at the fund level but only for the amount of between-funds costs; the total between-funds debit and credit transactions must net to zero.

F. SPECIAL PROJECTS

Special Projects, as defined in the California School Accounting Manual, are "projects and programs that may have their own project directors; are approved and funded by state, federal, or private agencies, and require special projects budgets and audits; and may require financial reports. They usually are entirely in support of an instructional program or another support program. Direct charges shall be made to a special project when the expenditure classification has been expressly funded by the donor."

The procedure for charging Direct Charges to Special Projects for column 1a of the J-380/580 differs considerably from the procedure followed for other programs. All expenditures expressly funded by the donor are charged as Direct Charges to the Special Projects Program, regardless of the nature of the expenditure. For example, Field Trips, Utilities, Building Remodeling, and Student Meals, which would normally be Direct Costs to the Transportation, Operations, Maintenance, and Food Services Programs, respectively, then allocated as Support Costs to the Special Projects, would all be charged directly to the Special Projects Program if they are funded by the donor as part of the project. LEA contributions to a project, which may be either Instructional or Support Program Costs, should be allocated as Direct Support to the project.

The most common Special Projects are listed on the J-380/580 Report. LEAs with additional Special Projects, which will not fit onto the report form, should combine the additional projects on the "Other Projects" lines provided.

For column 1a of the J-380/580, only the costs funded by the special project are reported. This means that if the LEA expended LEA funds in support of a special project, those expenditures must be charged to the program to which the expenditure would normally be considered a direct cost. An example of this might be as follows:

> An LEA has an ECIA, Chapter 1 grant. The grant has provided enough funding for five aides. The LEA has identified six classrooms as Chapter 1 classrooms and wants to provide for one aide for each classroom. Since the Chapter 1 grant only provides funding for five aides, the LEA's general fund must provide funding for the sixth. For J-380 reporting purposes, this expenditure for the sixth aide must be reported on the J-380/580, column 1a - Regular Education (K-12). The aide will then be transferred to ECIA, Chapter 1, using column 2 of the J-380/580. This transfer will be discussed later in the manual.

An LEA must review all its special projects to ensure that the expenditures reported in column 1a of the J-380/580 are expenditures funded by the special project. The J-380/580 column 1a expenditures must agree with the expenditures reported at the close of the special project on the final special project financial report submitted to the state or federal government.

G. SPECIAL PROBLEM AREAS - SPECIAL PROJECTS

1. LEA Required Match

Under certain circumstances, an LEA should report LEA-required matching contributions in column 1a of the J-380/580. If the LEA match contribution is included as part of the approved project entitlement and if the amount is reported on the final special project financial report, then the LEA-required match would be reported in column 1a of the J-380/580. If it is not included as part of the special project entitlement, then the LEA matching contributions would be reported in column 1a of the J-380/580 to the program to which it is a direct cost. VEA grants may require LEA matching amounts which must be reported on the project final financial report.

2. In-Kind Contributions

Generally, in-kind contributions are not reported in column 1a of the J-380/580. These contributions are usually not reported on any special project financial report. The contributions are reported in column 1a of the J-380/580 to the program to which they are a direct cost. If the in-kind contribution is included as part of the special project entitlement and required to be reported on the special project financial reports, then the costs would be reported in column 1a of the J-380/580 to the appropriate special project.

3. Non-Funded Special Project Administration Expenditures

All special project administration costs which are not funded by the project entitlement are to be reported under the Special Projects Administration Program in column 1a of the J-380/580. The personnel in this program may reside at either the central office or the school site. These costs may be documented or allocated to the special project using column 4 or column 5 of the J-380/580. Allocation/documentation of costs will be discussed later in Section IV.

H. COLUMN 1A SUPPORT TRANSFERS TO OTHER FUNDS

The purpose of this section is to determine the amount of General Fund/County School Service Fund support costs still needed to be transferred to other funds of the LEA. These represent the other funds' share of the LEA's general fund operational costs. To determine the amount, first complete column 1a of the J-380/580 by inserting the amount already transferred for direct support and indirect costs to the Adult Education, Child Development, or Cafeteria Funds. The support transfers have been charged to the other funds and appear as a negative amount under Account Codes 7350-7399. Enter this negative amount to the appropriate Fund designation in column 1a of the J-380/580.

I. DIRECT COSTS CHECKLIST

Information has been provided in this section relative to the classification of expenditures as direct costs to programs. Before Direct Support Costs can be allocated, it is essential that all Direct Costs have been properly classified. LEAs should be certain that each of the following processes have been completed before beginning to distribute Direct Support Costs:

1. All expenditures must be accrued and included in the correct program classification in column 1a of the J-380/580.
2. All expenditures must be charged to the proper object and to the programs and locations with which they are identified. This may require that some salaries and other expenditures be prorated to two or more programs and/or locations.
3. Fringe Benefits must be distributed to the programs and locations to which the salaries with which they are identified were charged.
4. All holding accounts and holding programs must be cleared by transferring the expenditures to the appropriate accounts.
5. All transfers of Direct Costs (Account 5700) between programs/funds must be completed.
6. If Direct Costs have been incorrectly charged to the Program, prepare a journal entry to transfer the incorrect Direct Costs by posting these to the appropriate program.
7. Provide information to staff that will ensure the appropriate expensing of all future costs to the correct programs.

As LEAs review year-end financial reports in preparation for completion of the J-380/580, they may find that their data processing system and account code structure do not capture direct cost information by program. A manual worksheet may be required to transfer expenditures from the program charged in the data processing system to the program to which the expenditure is a direct cost according to the State program classification. For those LEAs that experience this situation, a sample worksheet has been provided in Appendix F to assist in the reclassification of expenditures.

Congratulations! Once you have completed the direct cost checklist, you have completed all the information necessary to prepare column 1a of the J-380/580. Transfer the information directly from your LEA's financial reports, or the manual worksheet, directly to column 1a of the J-380/580.

The final check before moving to column 1b of the J-380/580 is to verify that the total expenditures reported in column 1a of the

J-380/580 equal the total expenditures reported for the J-201/401, the Budget and Annual Financial Report. Both reports reflect the total expenditures of the LEA. The J-380/580 reports expenditures only by program sort. The J-201/401 reports expenditures by object sort with a restricted/unrestricted designation.

1. For the J-380, total column 1a and verify that the total for this column agrees with the J-201 Summary, column C, lines B-10 (EDP 857) plus D-1b (EDP 903) plus D-26 (EDP 967).
2. For the J-580, total column 1a and verify that the total for this column agrees with the J-401 Summary, column C, lines B-10 (EDP 857) plus D-16 (EDP 903) plus D-26 (EDP 967).

J. 1988-89 CHANGES TO THE J-380/580

Earlier in this section, the changes to programs/classifications for 1988-89 were identified. The only additional change for 1988-89 is the creation of a column 1b. This column will reflect the expenditures charged to the Routine Repair and Maintenance Fund. These expenditures will be reported in column 1b under the maintenance programs as direct costs to this program.

K. CHOICES FOR DIRECT SUPPORT AND INDIRECT SUPPORT COSTS

The final decision an LEA must make relative to the J-380/580 and the budget development process is the budgeting of Direct Support and Indirect Costs to programs.

The J-380/580 requires the distribution of Direct Support and Indirect Support Costs based upon specified formulas. These distribution methods will be discussed in Section IV of this manual.

An LEA may choose to use the state-required distribution methods for support costs or may choose to use their own formulas. The following are issues that might be considered in making a decision.

1. The state does require that all LEAs complete the J-201/401 (Annual Budget Report), which must be adopted by the Board of Education. There is a minimum requirement for the reporting of cost information by program. The minimum requirement is that LEAs must show program costs, at least, equal to revenues of the program. Depending upon the level of revenues, the program expenditures could include only Direct Costs or may include both Direct and Support Costs.
2. LEAs must assess management information needs for reporting of budgeted program expenditure information. For example, if there is a separate meter on a building, the actual costs for gas and electric could be charged to a program as a

budgeted support cost. However, this cost would not be permissible for J-380/580 reporting purposes. Adjustments to data may be required if non-J-380/580 data are utilized.

3. Two separate reports with cost information data may be circulating in the LEA. The LEA must be prepared to provide a rationale for the differences.

Your LEA must consider the options available for budgetary purposes. Choose the method most appropriate for your LEA, recognizing that adjustments may be required when preparing the J-380/580.

SECTION III:

J-380/580 COLUMN 2

ADJUSTMENTS TO SPECIAL PROJECTS

COLUMN 2 - ADJUSTMENTS FOR SPECIAL PROJECT (DONOR-AUTHORIZED) CHARGES

The California School Accounting Manual requires that direct charges reported in column 1a of Form J-380/580 for Special Projects be reported differently than direct costs for all other programs. Only costs expressly funded by the donor are reported as donor-authorized costs to Special Projects include direct costs, direct support costs, and indirect costs. Any instructional costs associated with a Special Project, but not reimbursed by the donor, are reported as direct costs to Instructional Programs.

I. SPECIAL PROJECTS - COLUMN 2 ADJUSTMENTS

Column 2 of the J-380/580 is used to make the adjustments for those donor-authorized charges reported in column 1a which are not Direct Costs to the Special Projects, but are in fact, Direct Costs to a Support Services, Auxiliary, Facilities, and Other Outgo Programs. These donor-authorized charges are usually classified as Direct Support Costs or Indirect Costs to the Special Project. An example would be a donor-authorized charge for a custodian's salary. This charge was initially reported in column 1a because it was expressly funded by the donor (Special Project), and is, therefore, a donor-authorized charge. However, this is not a Direct Cost to the Special Project; it is a Direct Cost to the Plant Operations Program. Therefore, this charge must be transferred from the Special Project to the Plant Operations Program. The transfer is accomplished as follows:

- The cost of the custodian's salary must be subtracted from the appropriate Special Project(s).
- The cost of the salary should appear as a negative number in column 2 on the EDP line for the specific Special Project which funded this cost.
- The same dollar amount should also appear as an addition in column 2 on the EDP line entitled "Plant Operations."

Example of above entries for custodian's salary and benefits:

	Column 1A	Column 2	Column 3
Special Project	$15,000	($15,000)	$ 0
Plant Operations	0	15,000	15,000

- This adjustment process should be used for all donor-authorized charges reported in column 1a under the Special Projects but which are actually Direct Costs to a Support Services, Auxiliary, Facilities, and Other Outgo Program.

II. INSTRUCTIONAL PROGRAMS - COLUMN 2 ADJUSTMENTS

Column 2 is also used to make adjustments for those costs that are Direct Costs of a Special Project but are not funded or are not a donor-authorized charge of the Special Project. These costs are found in column 1a as a direct charge to another Instructional Program since they are direct instructional costs but are not funded by the Special Project. Since the purpose of column 2 is to transfer charges to the program to which they are a Direct Cost, these types of charges must be transferred from the Instructional Programs to the Special Projects. An example of this type of charge would be an aide paid for by the General Fund (Regular Education Program), but working exclusively in the School Improvement Program (SIP). This charge would be transferred as follows:

- The aide's cost must be subtracted from the Regular Education Program and added to the SIP Program.
- The cost of the aide's salary and benefits should appear as a negative number in column 2 on the EDP line for the Regular Education Program.
- The same dollar amount should also appear as an addition in column 2 on the EDP line entitled "SIP."

Example of above entries for aide's salary and benefits:

	Column 1A	Column 2	Column 3
Regular Education (K-12)	$8,000	($8,000)	$ 0
SIP	0	8,000	8,000

- This adjustment process should also be used for all direct instructional costs that are funded by another Instructional Program but are actually Direct Costs of a Special Project.

In analysis of the expenditures funded by the Special Project and reported in column 1a of the J-380/580, instructional costs are defined in the same manner for a Special Project as for an Instructional Program. The general expenditures that are to be classified as instructional costs are:

TYPE OF EXPENDITURE	DEFINITION
Teachers' Salaries:	Includes payment for other duties as described on page 4-13 of the California School Accounting Manual.
Instructional Aides' Salaries:	Used directly for classroom instruction.

TYPE OF EXPENDITURE	DEFINITION
Employee Benefits for Teachers and Instructional Aides:	Used directly for classroom instruction.
Textbooks:	Used directly for classroom instruction.
Other Books:	Used directly for classroom instruction.
Instructional Supplies:	Used directly for classroom instruction.
Personal Services of Consultants, Lecturers, and Others:	For direct presentation to students.
Travel and Conference:	For travel between school sites for teachers, such as Speech Therapists, who teach at more than one location; for attendance at workshops directly related to classroom instruction.
Contracts/Rents and Leases:	Directly related to classroom instruction, such as contract for data processing equipment for computer-assisted instruction.
Maintenance of Instructional Equipment:	Is a Direct Cost to the program using the equipment.
New Equipment:	Used directly for classroom instruction.
Equipment Replacement:	Piece-by-piece replacement of equipment used directly for classroom instruction.

The adjustment procedures outlined above should be applied, as needed, at the end of the fiscal year for every Special Project and Instructional Program offered by each LEA.

III. SPECIAL PROBLEM AREAS

Following is a list of special project-related expenditures and the programs to which these expenditures should be reported in column 1a and column 3 of the J-380/580.

	TYPE OF EXPENDITURE	COLUMN 1A PROGRAM (DONOR-AUTHORIZED)	COLUMN 3 PROGRAM (DIRECT COST)
1.	Project-funded field trips	Designated special project	Designated special project
2.	District-funded field trips for project students	Regular Education (K-12)	Designated special project
3.	Funded clerical costs	Designated special project	Special Projects Administration
4.	Funded special projects director	Designated special projects	Special Projects Administration
5.	Unfunded special projects director	Special Projects Administration	Special Projects Administration
6.	Excess-funded costs of a Miller Unruh teacher	Regular Education (K-12)	Miller Unruh
7.	Funded Mentor teacher	Mentor Teacher	Instructional Administration
8.	10th grade counseling	10th Grade Counseling	Pupil Services
9.	Funded indirect costs	Designated special project	District Administration
10.	Funded counselors	Designated special project	Pupil Services
11.	Funded telephone costs	Designated special project	Plant Operations
12.	Funded rental of a classroom	Designated special project	Facilities/Rents and Leases

Refer to Appendix C, Section H for further special problem areas.

IV. COMPLETION OF J-380/580 WORKSHEET 2

The paragraphs above have outlined the process required of an LEA in analyzing their programs to determine the entries required for column 2 of the J-380/580. In preparing the analysis, an LEA may consider:

- Using a field in the account code structure to accumulate the program information required for column 2 of the J-380/580.
- Manually analyzing an LEA's program financial reports and determining the required entries for column 2 of the J-380/580.

Once the analysis of all special projects and instructional programs has been completed, the LEA is ready to prepare Worksheet 2 of the J-380/580. Worksheet 2 of the J-380/580 is comprised of three component sections, Worksheet 2a, Worksheet 2b, and Worksheet 2c.

- Worksheet 2a adjusts the donor-authorized (funded) costs of support services activities (both direct support and indirect support costs) from Special Projects to the Support Services Programs.
- Worksheet 2b adjusts non-donor-authorized (unfunded) costs of Special Project instructional activities from the Instructional Programs to Special Projects.
- Worksheet 2c combines the information developed in Worksheets 2a and 2b.

(Please note that column 2 of the J-380/580 must zero out since expenditures are only being transferred from one program to another.)

The State Department of Education's procedures for completing each component of worksheet 2 are provided in Appendix L, State Department of Education J-380 Forms and Instructions.

V. COLUMN 3 OF THE J-380/580

Congratulations! Once you have completed column 2 of the J-380/580, you are ready to complete column 3 of the J-380/580. Column 3 of the J-380/580 represents the true direct costs of every program. This is necessary to determine prior to the distribution of the support program costs to be discussed in Section IV of this manual.

Following are instructions for completing column 3 of the J-380/580.

COMPLETE COLUMN 3, "ADJUSTED DIRECT COSTS"

- For each program, add across columns 1 and 2 and enter the results in column 3.
- Total column 3 and verify that the total for column 3 is the same as the total for column 1 of the J-380/580.

SECTION IV:

DEFINING AND ACCOUNTING FOR DIRECT SUPPORT AND INDIRECT COSTS

I. J-380/580 PROGRAM COST REPORT OVERVIEW - SUPPORT COSTS

All programs operated by the LEA have direct costs as specified in Column 3 of the J-380/580. Certain programs operate primarily to support and/or facilitate the instructional/auxiliary activities of the LEA. These programs have been identified as "provider programs." These "provider" programs shall distribute their column 3 costs as support to "user programs." "User programs" are defined as programs that utilize the service of another program. User programs are:

- **INSTRUCTIONAL**

  General Education
  Special Education

- **SPECIAL PROJECTS**

- **AUXILIARY SERVICES**

  Community Services
  Food Services
  Retiree Benefits
  Child Development Activities
  Nonagency Activities

- **SUPPORT TO OTHER FUNDS**

All costs of services accumulated in the following support service provider programs must be distributed as direct support to the user programs noted in the preceding paragraph:

- Instructional Administration
- Instructional Media
- School Administration
- Pupil Services
- Special Projects Administration
- Pupil Transportation

In addition, a portion of the costs of services accumulated in the following support service provider programs that have been designated as direct support must also be distributed to the user programs noted:

- Centralized Data Processing
- Plant Maintenance
- Plant Operations
- Facilities/Rents, and Leases

The remaining, or residual costs, in these support service provider programs shall be distributed as indirect costs.

Indirect Support Provider Programs are identified as:

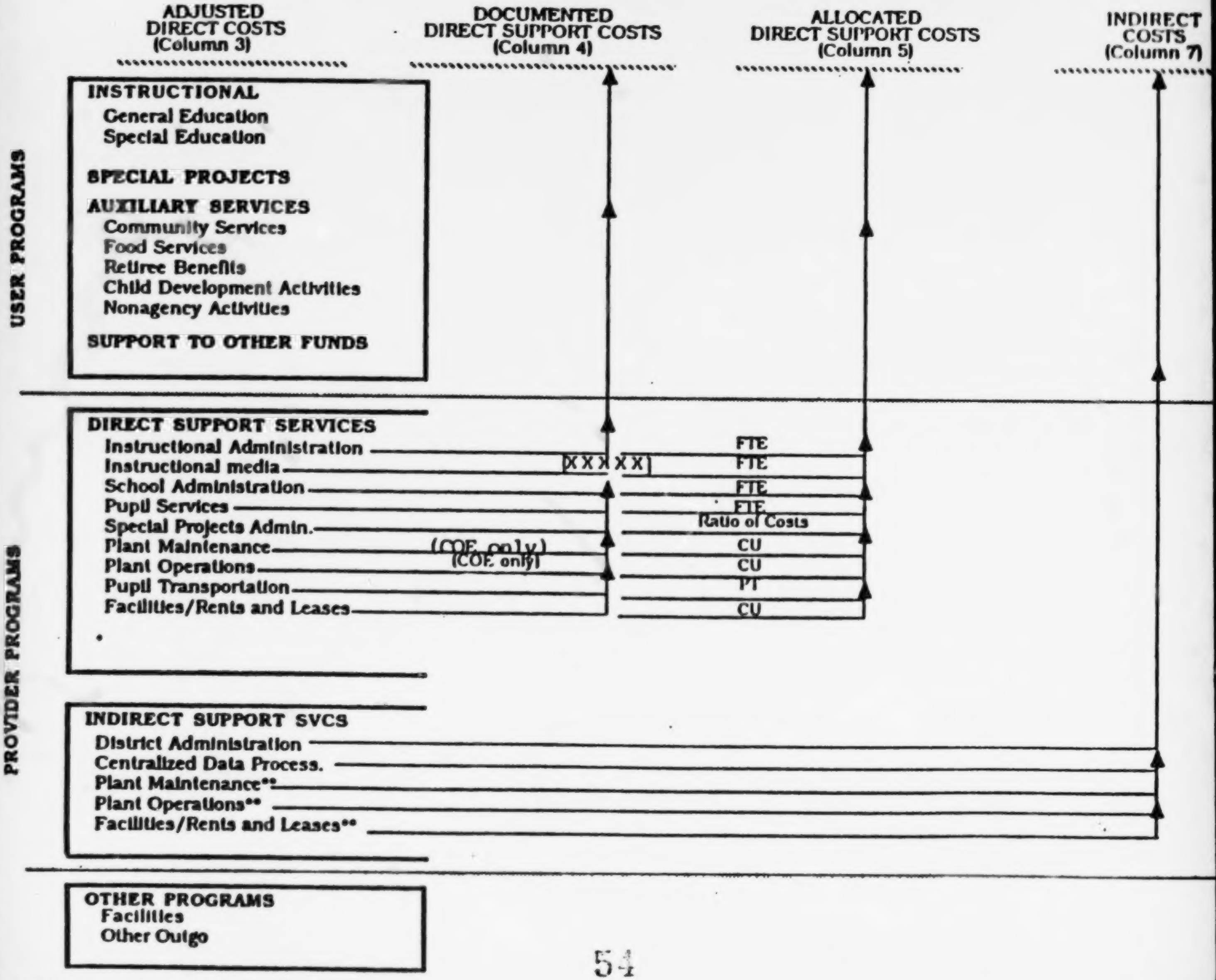
- District Administration
- Centralized Data Processing
- Plant Maintenance**
- Plant Operations**
- Facilities/Rents and Leases**

(** indicates "RESIDUAL VALUES ONLY")

Further, Auxiliary Programs, such as Food Services, may be subject to the distribution of direct support charges to other programs. For example, the direct costs of special preschool meals are initially charged to the Food Services Program and are subsequently distributed as direct support charges to the preschool program.

The graph on the following page provides an overview of the provider programs' distribution of costs. The distribution of direct support and indirect costs is discussed in the following sections.

J-380/580 PROGRAM COST REPORT OVERVIEW


ADJUSTED DIRECT COSTS (Column 3)
DOCUMENTED DIRECT SUPPORT COSTS (Column 4)
ALLOCATED DIRECT SUPPORT COSTS (Column 5)
INDIRECT COSTS (Column 7)
USER PROGRAMS
INSTRUCTIONAL
General Education
Special Education
SPECIAL PROJECTS
AUXILIARY SERVICES
Community Services
Food Services
Retiree Benefits
Child Development Activities
Nonagency Activities
SUPPORT TO OTHER FUNDS
PROVIDER PROGRAMS
DIRECT SUPPORT SERVICES
Instructional Administration
Instructional media
School Administration
Pupil Services
Special Projects Admin.
Plant Maintenance
Plant Operations
Pupil Transportation
Facilities/Rents and Leases
[XXXXXX]
(COE only)
(COE only)
FTE
FTE
FTE
FTE
Ratio of Costs
CU
CU
PT
CU
INDIRECT SUPPORT SVCS
District Administration
Centralized Data Process.
Plant Maintenance**
Plant Operations**
Facilities/Rents and Leases**
OTHER PROGRAMS
Facilities
Other Outgo

(** Indicates "RESIDUAL VALUES ONLY")

II. DISTRIBUTION OF SUPPORT COSTS

As reflected in the preceding graph, support charges must be distributed by means of the following methods:

- Allocated Direct Support Method
- Documented Direct Support Method
- Indirect Support Method

For direct support, unless the documented direct support method is authorized and used for a particular provider support service program, the costs must be distributed by means of the allocated direct support method, as specified for that support service program. Following are the Provider Support Service Programs and the allowable distribution methods.

A. Instructional Administration. All costs of the Instructional Administration Program shall be distributed to user programs as direct support charges. The documented direct support method may be used to distribute instructional administration costs when the criteria of the documented direct support method are met. All remaining instructional administration costs shall be allocated on the basis of the FTE method.

B. Instructional Media. All costs of the Instructional Media Program shall be distributed to user programs as direct support charges and allocated on the basis of the FTE method. The documented direct support method may not be used to distribute instructional media costs.

NOTE: Specific or special materials used exclusively in a program or project, and not as a part of the central library, are charged as a direct cost to that program/project as instructional supplies.

C. School Administration. All costs of the School Administration Program shall be distributed to user programs as direct support charges. The documented direct support method may be used to distribute school administration costs of a school site offering one program only (e.g., all special education or all ROC/ROP) when the criteria of the documented direct support method are met. All remaining school administration costs shall be allocated on the basis of the FTE method.

D. Pupil Services. All costs of the Pupil Services Program shall be distributed to the various user programs as direct support charges. The documented direct support method may be used to distribute pupil services costs when the criteria of the documented direct support method are met.

The costs of special education assessment services must be distributed by means of the documented direct support method to the special education sub-program, assessment costs. All remaining pupil services shall be allocated on the basis of the FTE method.

E. Special Projects Administration. All the costs of the Special Projects Administration Program shall be distributed to user programs as direct support charges. The documented direct support method may be used to distribute special projects administration costs when the criteria of the documented direct support method are met. All remaining special projects administration costs shall be allocated on the basis of the ratio of costs method.

F. District/County Administration. All costs of District/County Administration will remain in the indirect support pool to be distributed as indirect costs.

G. Centralized Data Processing. The costs of Centralized Data Processing Services should be distributed as documented direct support. Any cost not distributed as documented direct support shall remain in the indirect support pool to be distributed as indirect costs.

H. Plant Maintenance and Plant Operations. Generally, Plant Maintenance and Plant Operations costs are considered an agency-wide cost of doing business and are thus shared equitably by all programs. No programs should reflect a disproportionate share of these costs because they happen to be assigned to classrooms or facilities that incur high plant maintenance and/or operations costs.

I. Plant Maintenance. Most costs for the Plant Maintenance Program shall be distributed to user programs as direct support charges. The remaining plant maintenance costs shall remain in the indirect support pool, to be distributed as indirect costs.

The documented direct support method may not be used to distribute plant maintenance costs, except as follows:

- Offices of the county superintendents of schools may use the documented direct support method to distribute the costs of plant maintenance for specialized single program sites or specialized single program buildings to the user program.

All other plant maintenance costs shall be allocated to user programs on the basis of the classroom units method. No allocation will be made to the district administration, plant maintenance, or plant operations programs; these amounts shall remain in the indirect support pool, to be distributed as indirect costs.

J. Plant Operations. Most costs for the Plant Operations Program shall be distributed to user programs as direct support charges. The remaining plant operations costs shall remain in the indirect support pool, to be distributed as indirect costs.

The documented direct support method may not be used to distribute plant operations costs, except as follows:

- Offices of the county superintendents of schools may use the documented direct support method to distribute the costs of plant operations for specialized single-program sites or specialized single-program buildings to the user program.

All other plant operations costs shall be allocated to user programs on the basis of the classroom units method. No allocation will be made to the District Administration, Plant Maintenance, or Plant Operations Programs; these amounts shall remain in the indirect support pool, to be distributed as indirect costs.

K. Pupil Transportation. All costs for the Pupil Transportation Program shall be distributed to user programs as direct support charges as follows:

- Other than home-to-school. The documented direct support method shall be used to distribute costs for other than home-to-school pupil transportation costs (i.e., related services) by means of one of the following methods: (1) actual costs from the bus contractor; and (2) fixed rate per mile plus paid driver layover time. All charges for pupil transportation services to organizations outside the district (parent-teacher associations, recreation districts, and so on) shall be made to the appropriate auxiliary program as a documented direct support cost.

- Home-to-school. The costs for home-to-school pupil transportation shall be distributed by means of one of the following methods:

    - Specific use. The documented direct support method may be used to distribute the entire cost of operating a vehicle that is used entirely for a specific program (e.g., special education, desegregation, and so on) to that specific user program. Detailed cost records (work orders, contracts, and so on), as well as detailed rider logs must be maintained.

    - Remaining home-to-school costs. All other home-to-school costs, including direct support costs from other support service programs and costs of operating vehicles not distributed under specific use criteria (see number 1) must be allocated to all user programs on the basis of the pupil's transported method.

L. Facilities. All costs of leased or rented facilities shall be distributed as direct support charges. Generally, costs for leased or rented facilities are considered as agencywide "costs of doing business" and, thus, are shared equitably by all programs.

The documented direct support method may not be used to distribute the costs of leased or rented facilities except as follows:

- The documented direct support method may be used to distribute only costs of renting or leasing a facility on a site on which no agency-owned facilities are located when required by state or federal agencies for programmatic purposes. Certification of the requirement is necessary. For example, a school district leases a facility to house ROP classes. The facility is near a shopping center at which most of the students are being trained. However, because it was a district administrative decision to house the ROP classes rather than other program classes in the rented facility and was not a state or federal requirement, the cost of the lease payments would be distributed to all district programs as allocated support costs. (The leased classrooms would be included as ROP classrooms in the distribution.)

  On the other hand, an office of the county superintendent of schools leases a classroom from a school district to house a special education class. The action is necessary for programmatic purposes because the special education class is required by the State to be at a regular school site for mainstreaming purposes. The office of the county superintendent of schools owns no regular education schools at which the class could be located. The cost for the lease payments would be distributed as a documented direct support cost to the Special Education Program.

All other costs of leased or rented facilities shall be allocated to user programs on the basis of the classroom units methods. Allocations for district administration, plant maintenance, and plant operations units shall be made to the District Administration Program.

All Instructional and Special Project Programs shall receive direct support costs from the provider support programs. In addition, there are certain auxiliary programs that receive or may distribute support costs. These are identified as follows:

M. Community Services. Costs of Community Services shall never be distributed as direct support charges. However, this program may receive direct support charges, such as plant maintenance, plant operations, and pupil transportation.

N. Retiree Benefits. Costs of Retiree Benefits paid on behalf of retired personnel shall neither receive direct support charges from other programs nor be distributed as direct support charges.

O. Food Services. Donor-authorized Food Services expense shall be reported as a direct cost to the special project and an adjusted direct cost to the food services program. Food services costs that are identified as direct support costs to specific user programs shall be distributed by means of the documented direct support method. All other expenditures shall remain in the Food Services Program. However, this program may receive direct support charges, such as plant maintenance and plant operations.

P. Child Development Activities. Costs of Child Development Activities shall never be distributed as direct support charges. However, this program may receive direct support charges, such as plant maintenance, plant operations, and food services.

Q. Nonagency Activities. Costs of Nonagency Activities shall never be distributed as direct support charges. However, this program may receive direct support charges, such as instructional support, plant maintenance, and plant operations.

Now that the distribution methods have been identified for each of the provider support programs, each of the distribution methods will be discussed in greater detail.

III. THE DOCUMENTED DIRECT SUPPORT METHOD

The Documented Direct Support Method is generally an option for distributing direct support costs. The documented Direct Support Method is available when use of the Allocated Direct Support Method does not reflect a reasonable distribution of direct support costs to user programs. Documented direct support may be used to present those direct support costs that, when combined with a program's or project's direct costs, may produce the marginal or variable costs for the program or project. In this method, costs must meet both of the following criteria:

- The specific costs would not occur if the user program were discontinued.
- The costs must be supported by auditable documentation. Auditable documentation requires that time reports and contemporaneous records of activities be maintained.

The Documented Direct Support Method must be used to accumulate and distribute all pupil services costs associated with special education assessment activities. THERE IS NO REQUIREMENT TO DOCUMENT ANY OTHER PERSONAL DIRECT SUPPORT COSTS.

Use of the Documented Direct Support Method to distribute a product or a service (e.g., a position or a service contract) basically requires that all costs for that product or service must be distributed as a documented support cost.

A. DOCUMENTATION OF SUPPORT SERVICES TO USER CATEGORIES

The Documented Direct Support Method may be used to document certain support service programs to designated general categories, rather than to individual programs or projects, when the services support all programs/activities within the category. These categories are the General Education category and the Special Education category.

Use of the Documented Direct Support Method for these two categories is authorized for distribution of the following support service programs costs: Instructional Administration, School Administration, and Pupil Services. Services documented to these categories are then allocated to all programs within the category by the FTE method.

B. DOCUMENTED DIRECT SUPPORT APPLICATIONS

Use of the documented method is authorized for distribution of certain support service programs to user programs. The following chart details the allowed applications:

SUPPORT PROGRAM/ACTIVITY	MUST DOCUMENT	MAY DOCUMENT TO SINGLE PROGRAM	MAY DOCUMENT TO GENERAL CATEGORY	CANNOT DOCUMENT
Instructional Administration		X	X	
Instructional Media				X
School Administration		X	X	
Pupil Services		X	X	
Special Education Assessment Costs	X			
Special Projects Administration		X		
District Administration				X
Centralized Data Processing		X		
Plant Maintenance (Districts Only)				X
Plant Maintenance (County Offices Only)		X		
Plant Operations (Districts Only)				X
Plant Operations (County Offices Only)		X		
Pupil Transportation		X		
Food Services (Limited Applications)		X		
Facilities/Rents and Leases		X*		

* Restrictions apply: Refer to the California School Accounting Manual for further information on distributing these costs as documented direct support.

C. DOCUMENTATION REQUIREMENTS

Use of the documented direct support method to distribute support service programs costs requires the maintenance of specific records by support service staff. Support costs distributed as documented direct support, whether to single or multiple programs, require, at least, the following documentation:

- Personnel Costs (employee activity worksheet and special education assessment activities worksheet). An activity worksheet must be completed only if the employee's time is to be distributed as a documented direct support cost. Use of an activity worksheet to report time spent in various programs means that the employee must be able to substantiate the information reported. This substantiation consists of contemporaneous documentation, such as appointment calendars, client records, notices of meetings, and so on. Such documentation must be retained by the school district or the office of the county superintendent of schools for a minimum of three years after the year of audit.

  Employees working in more than one function or position will need to maintain time accounting records for each support function (e.g., an employee working half-time as a project director and half-time as a psychologist). Employees working part-time in a teaching position (including DIS) and part-time in a support position will also need to maintain an activity worksheet to record the time spent in the support function and in the teaching function.

  Activity worksheets are not completed by clerical staff. Such costs are included with the support service to be distributed.

- Employee Activity Worksheet. This form must be used by personnel working in support positions whose time is to be documented. A district may develop its own form and incorporate additional information desirable for local needs. Any district-developed form must include, as a minimum, the following specific elements:

  .. Reporting Frequency. Employee activity worksheets must be completed at least monthly and filed with the business office.

  .. Information to be reported. The following basic information must be recorded for each employee working in a support function:

  1) Name of school district
  2) Employee's name
  3) Employee's position/title
  4) Period covered by the worksheet
  5) Signature of employee
  6) Signature of supervisor
  7) Work activity information

  For employees assigned to a single program or category, record the name description of the program or activity. An employee activity worksheet will provide the minimum documentation requirements when the entire assignment is in support of one program or project. Employees working 100% in support of one program need not keep track of their time by hours. They need only sign a certification statement on the employee activity worksheet that they supported the program for all of their time.

For employees assigned to support positions that serve more than one program, record the following:

1. Name/description of the program or activity
2. Dates worked
3. Hours worked

Record only actual hours worked (these hours will be used as the basis for distribution of costs to the programs). Include overtime hours worked (whether paid or unpaid), and exclude time off (vacation, sick leave, and any other time off). Report to the nearest quarter hour any time worked of less than one hour. Minimum documentation requirements include a summary time sheet plus contemporaneous records that detail the time spent on each task for each program.

Appendix G provides a sample employee activity worksheet.

- Special education assessment activities worksheet. All Pupil Services Staff performing special education assessments must complete this form for any time spent on special education assessment activities. This time will be recorded as documented direct support to the special education sub-program, assessment costs, or to the services to school districts' sub-program, special education assessment costs. A district may develop its own form and incorporate additional information deemed desirable for local needs. Any district-developed form must include, as a minimum, the specific elements listed here:

  .. Reporting Frequency. Special education assessment activities worksheets must be completed, at least, monthly and filed with the business office.

  .. Information to be reported. The following basic information must be recorded for each employee working in a support function:

    1) Name of school district
    2) Employee's name
    3) Employee's position/title
    4) Period covered by the worksheet
    5) Signature of employee
    6) Signature of supervisor
    7) Work activity information

  Record only actual hours worked (these hours will be used as the basis for distribution of costs to the programs). Include overtime hours worked (whether paid or unpaid) and exclude time off (vacation, sick leave, and any other time off). Report to the nearest quarter hour any time worked of less than one hour.

The minimum documentation requirements include a summary time sheet, plus contemporaneous records that detail the time spent on each special education assessment task and the name of the student being assessed. If the task involves consultations, record the name of the persons consulted. This information may be recorded in the employee's time calendar or equivalent record.

Special Education Assessment Activities begin from the date of the written referral for assessments. They do not include student study teams' pre-special education referral activities.

Travel time is credited to assessment time only when the assessment activity is the primary reason for the travel.

Travel time is not credited to assessment time when regularly scheduled DIS activities and/or contracted services (such as psychological services contracted from the county office of education) are provided, even if assessments occur during the same trip.

Support staff (i.e., clerical staff) to the Pupil Services Staff will not complete any forms. All costs for the support staff personnel and all other expenses by Pupil Services Staff will be distributed as documented direct support costs to the Special Education Assessment Program based upon the percentage of time documented by the Pupil Services Staff.

Appendix H provides a sample of the Special Education Assessment Activity Worksheet plus a copy of the contemporaneous record, the calendar. Please note that this worksheet is very similar to the ones in Appendix H.

- Non-personnel costs. Non-personnel costs charged as documented direct support must be substantiated by documentation that identifies the program(s) that received the services, supplies, or equipment. The signature of a program administrator acknowledging receipt of the services, supplies, or equipment on a document, such as an invoice, requisition request, purchase order, receiving report, contract, or inventory listing of equipment, will validate the charge.

D. DISTRIBUTION OF DOCUMENTED DIRECT SUPPORT

The monthly activity worksheets will be used to determine employee activities on an annual basis for distribution of the annual costs.

To develop the distribution of the documented direct support costs, record the actual hours worked in each program during the fiscal year (as reported on the monthly activity worksheets). Determine a proration by computing a ratio of the time spent in each program to the total time worked. Distribute the support service program costs based on the computed proration. The same proration will be applied to all costs associated with the support activity, including clerical staff.

Following are two examples to illustrate the distribution of costs to support programs through the use of the monthly activity worksheet.

EXAMPLE 1: ASSIGNMENT TO MORE THAN ONE PROGRAM. A Coordinator of Instruction is assigned to the Regular Education, GATE, SIP, and Special Education SDC programs.

Step 1: Determine the actual annual hours worked by the coordinator from the activity worksheets:

Regular Education		416 hours
GATE		350 hours
SIP		330 hours
Special Education SDC		400 hours
	TOTAL	1,496 hours

The proration would be computed as follows:

Regular Education:		$\frac{416}{1,496}$ hours = 27.8%
GATE:		$\frac{350}{1,496}$ hours = 23.4%
SIP:		$\frac{330}{1,496}$ hours = 22.1%
Special Education SDC:		$\frac{400}{1,496}$ hours = 26.7%
	TOTAL	100.0%

Step 2: The salary and benefits of the coordinator are a direct charge to the Instructional Administration Program. The salary and benefits of the coordinator's clerical staff are also a direct charge to the Instructional Administration Program.

Coordinator Salary and Benefits	$24,500
Clerical Salary and Benefits	10,000
Supplies	2,000
Travel Expenses	1,000
TOTAL COSTS	$37,500

64

Step 3: The total instructional administration costs for the coordinator would be distributed utilizing the computer proration:

TOTAL COSTS:			$37,500
Regular Education	X	27.8% =	$10,425
GATE	X	23.4% =	8,775
SIP	X	22.1% =	8,288
Special Education SDC	X	26.7% =	10,012

EXAMPLE 2: ASSIGNMENT TO ONE CATEGORY. The Director of Special Education (one category) generally provides services to all programs in this category.

Step 1: Determine the annual activity worked by the director from the activity worksheets:

Special Education	12 Months

Step 2: The salary and benefits of the director are a direct charge to the Instructional Administration program. The salary and benefits of the director's clerical staff are also a direct charge to the Instructional Administration Program.

Director Salary and Benefits		$35,000
Clerical Salary and Benefits		15,000
Supplies		3,000
Travel Expenses		1,000
	TOTAL EXPENSES	$54,000

Step 3: Determine the allocation of the total costs of the director to programs within the Special Education category, utilizing the teacher FTE method:

Special Day Class (SDC) Teacher	10
Resource Specialist Program (RSP) Teachers	15
Designated Instructional Services (DIS) Specialists	15
TOTAL	40

The proration would be computed as follows:

SDC:	10/40 = 25.0%
RSP:	15/40 = 37.5%
DIS:	15/40 = 37.5%
TOTAL	100.0%

Step 4: The total costs for the director would be distributed by utilizing the computed allocation:

TOTAL COSTS:			$54,000
SDC	X	25.0% =	13,500
RSP	X	37.5% =	20,250
DIS	X	37.5% =	20,250

E. SPECIAL PROBLEM AREAS - DOCUMENTED COSTS

- Special Education Transportation - For home-to-school transportation, these costs may be documented only if the bus is used exclusively for transportation of special education students. Detailed cost records for the operation of the bus plus detailed rider logs must be maintained. If your LEA contracts for special education transportation, the contract plus invoices will serve as the documented records.

- Data Processing - These costs should be documented to user programs whenever possible. Generally, documentation is based on CPU time. Any remaining balance will be distributed as an indirect cost.

  Please refer to Appendix C, Sections B, C, and D, for additional information relative to specific issues for the Documented Direct Support Cost Method.

F. DOCUMENTATION PROCESS

If your LEA decides to document costs, a process should be established at the beginning of the fiscal year. The following are items to consider in developing a documentation process:

- Carefully review the documentation requirements outlined in this section.

- Identify personnel costs and other costs which are to be documented.

- Develop a form that will indicate how Support Services staff time is spent on programs. Use the form to transmit the information to your business office on a regular basis. The Employee Activity Worksheet (appendices G and H) is an example of such a form.

- Determine what the contemporaneous records will be that are backup documentation to the summary time sheet (i.e., Employee Activity Worksheet). Generally, an employee's calendar will satisfy this requirement.

- Determine the costs, other than personnel costs, which are to be documented, and develop a system to document those costs.

- Develop a process for obtaining needed documentation. In doing so, you should consider the following:

66

How often will the documentation forms be submitted?
To whom are the forms to be submitted?
Who is responsible for collecting and monitoring data?
Where will the contemporaneous records be maintained?
Who is responsible for the in-service training of personnel as to these activities?
Will the Data Processing System capture some of the costs, or will the costs be captured via a manual system?

- Provide in-service training for all appropriate personnel as to the process and the use of forms.

G. PREPARATION OF THE J-380/580, Worksheet 3

The LEA must define the documentation process and be able to accumulate these costs by the end of the fiscal year. Once the costs have been accumulated, Worksheet 3 of the J-380/580 can be completed. Congratulations! Refer to appendix L for specific instructions for completing Worksheet 3.

IV. THE ALLOCATED DIRECT SUPPORT COST METHOD

The Allocated Direct Support Cost Method is used to distribute any remaining (or all) direct support costs not distributed as a documented direct support charge.

The amount of direct support costs to be allocated is equal to the total direct costs of a support service program, less the documented direct support costs, and would be allocated to all appropriate user programs only on the basis specified for each support service program. In addition, direct support costs are allocated only to programs and projects utilizing that support service.

A. ALLOCATION METHODS

The Allocated Direct Support Cost Method of distributing direct support costs to user programs is limited to specific methodologies for each of the support service programs. The intent of limiting the allocation methodologies is to provide consistent, comparable cost data information through the application of uniform cost allocation methods.

The allocated direct support costs for all support programs will be computed by one of the following specified methods:

- Full-time-equivalent (FTE)
- Classroom units
- Number of pupils transported
- Ratio of costs

B. FULL-TIME-EQUIVALENT (FTE) TEACHERS METHOD

The basis of this allocation method is the number of full-time-equivalent teachers serving (assigned) in each program. An assignment is a specific responsibility, classroom assignment, or course section taught.

All personnel providing instructional services to students should be included in the FTE count. Assistant teachers (certificated or classified) should be included if they carry an active student register and their service generates average daily attendance (ADA). Certificated and classified employees providing special education DIS services and carrying an active student register should also be included in the FTE count.

Full-time equivalency is determined on the basis of the number of hours that constitute a full-time teaching assignment (that includes actual instruction of students) for the LEA. The four categories of assignments are as follows:

- Single Assignment - A full-time teacher assigned to a single program is counted as 1.0 FTE unit to the assigned program.
- Split Assignment - The full-time-equivalent for a full-time teacher assigned to two or more programs is split between the assigned programs on the basis of teacher contract hours in each assignment. For purposes of determining the number of FTE units to be allocated to each assignment, preparation periods, supervision, noon duty, IEP assessments, and other ancillary assignments are considered to benefit each assignment in proportion to the hours assigned and will be disregarded in the FTE calculation. Study halls are considered a regular class assignment.

EXAMPLE: A full-time teacher is assigned two regular classes, two GATE classes, one study hall, and one preparation period = five classes (preparation period has been disregarded).

Regular Education (two regular classes plus study hall) = three classes

$$\frac{\text{Three Classes}}{\text{Five Classes}} = 60\% = .6 \text{ FTE}$$

GATE - Two Classes

$$\frac{\text{Two Classes}}{\text{Five Classes}} = 40\% = .4 \text{ FTE}$$

- Semester Assignment - Full-time teachers who are in programs of one semester or less should be counted as a 0.5 FTE unit. Full-time teachers in programs of more than one semester should be counted as 1.0 FTE unit.

- Part-time Assignment - Full-time equivalency for part-time teachers is based on the ratio of the number of hours that constitute a full-time teaching assignment for the school district.

EXAMPLE 1: Teacher teaches three hours per day; full-time teaching assignment hours are five hours per day.

3/5 = 60% = .6 FTE

EXAMPLE 2: Teacher teaches three hours per day; full-time teaching assignment hours are six hours per day.

3/6 = 50% = .5 FTE

Teacher FTE counts are developed by totaling the computed number of FTE teacher units in all instructional programs and special projects. Include in the FTE teacher count those teachers assigned to programs operated in the district but who are not actually employed by the district (e.g., those in special education or ROC/ROP classes in which the teachers are paid by the office of the county superintendent of schools). These FTE counts are recorded in the nonagency activities educational program.

EXAMPLE: DISTRICT-WIDE TEACHER FTE COUNT

	No. of Teachers
General Education Teachers, Regular	34.6
Special Education SDC Teachers	3
Special Education Resource Specialist Teacher	1
Certificated Speech Therapist, DIS	1
Classified Speech Aide, DIS (Two half-time)	1
ECIA, Chapter I, Teachers	2
GATE Teacher	.4
SIP Teachers	2
EIA Teachers (Two full-time; one half-time)	2.5
TOTAL	47.5

Use of the Allocated Direct Support Cost Method to distribute direct support costs generally assumes that all programs use some portion of each of the support services programs. If a program does not use a support service, or if all direct support charges to a user program are documented direct support charges, the FTE teacher count for the non-user program is to be excluded from the total FTE count for that support service program. Exclusion of any portion or all of a program from an allocation formula would be an exception and would mean that certain documentation exists to substantiate the exclusion. Minimum documentation of an exclusion would consist of verification by the user program administrator that any portion or all of the program did not use any part of a specific support service program. It is suggested that, in addition, the exclusion be confirmed by the support program administrator.

EXAMPLE: ADJUSTED TEACHER FTE COUNT - ALLOCATION OF THE INSTRUCTIONAL MEDIA PROGRAM

Utilizing the preceding example, the Special Projects Director certifies that the ECIA, Chapter 1 project does not utilize the Instructional Media Program Services. The two FTE teachers for the ECIA, Chapter 1 project would be excluded from the FTE teacher count for the Instructional Media Program.

Total, Districtwide Teacher Count	47.5 FTE
Total, Adjusted Teacher Count for Allocation of Instructional Media Program Costs	45.5 FTE

The teacher FTE count may be developed at any time after classes have been established for the second semester. It is recommended that the teacher FTE count be developed as of April 1 of each year, to coincide with the special education counts also taken at the time. In a large district, it may be more efficient to collect total FTEs by having one worksheet completed by each site administrator, then combine the information into a composite worksheet. Care must be taken to assure that the same FTEs are not reported by more than one site administrator.

C. SPECIAL PROBLEM AREAS - FTE METHOD

- FTE Method - Data Collection

  LEAs should review reports from their payroll/personnel system to determine if data can be obtained from this system. FTE data must be collected on the basis of actual FTE working in programs. FTE data may not be developed on the basis of the program funding the FTE.

- Psychologists Providing DIS Services

70

A psychologist providing DIS services would be counted in the FTE and assigned to the DIS program.

- Personnel Not On LEA Payroll

  Teachers who receive support services provided by the LEA, but who are not on the LEA's payroll, may be included in the FTE count of the LEA providing support services to the teacher.

- Split Assignments - FTE

  Personnel having a split assignment must have backup documentation to support their time. The documentation does not need to be a time sheet, as other documentable records such as registers are allowable.

- FTEs - Reasonableness Test

  Compare the FTEs computed to the CUs computed. Generally, the number of units for each method should approximate a similar value. If there is a significant difference between the numbers, review the records to determine the reason for the difference.

- FTEs - J-380/580 - Column 3

  The FTE value computed should match that of each program as reported in column 3 of the J-380/580.

- FTEs - Exclusion From Allocation

  A program does not have to include or exclude FTEs totally from allocation of support services. Partial FTE factors may be reported as either included or excluded. The factors reported as included and excluded must agree with the total factors reported.

D. CLASSROOM UNITS METHOD

The basis of this allocation method is units of space, with one unit representing a classroom. A classroom unit (CU) represents the approximate area usually occupied by a classroom, varying from 800 to 1,100 square feet (74 to 102 square meters), but generally about 960 square feet (89 square meters). It is assumed that commonly used floor spaces such as school offices, corridors, rest rooms, faculty rooms, and so on benefit each class in proportion to the floor space occupied by the classroom. Therefore, they are not included as separate items.

Large spaces (cafeterias, gyms, and so on), small spaces (cubicles for speech therapy and so on), and district administration facilities are converted to classroom units on the basis of 960 square feet (89 square meters) per unit. In addition, classroom units shared by two programs are allocated to both programs on the basis of the number of hours the room is used by each program.

NOTE: Classroom units for non-instructional programs occupying space in district administration facilities are all reported as part of district administration.

EXAMPLE 1: The Speech Therapist utilizes a former storage room that measures 25' X 30' in area, a total of 750 square feet. This represents .78 CUs (750/960).

EXAMPLE 2: The cafeteria of an elementary school is 70' X 80' in area, a total of 5,600 square feet, and represents 5.83 CUs.

The kitchen area occupies an area of 40' X 50', a total of 2,000 square feet, and represents 2.08 CUs (2,000/960). The remaining areas represent 3.75 CUs (5.83 -2.08).

The kitchen area is used a total of four hours each day by the Food Services Program. The remaining area is used a total of nine hours each day: two hours each day by the ROP/C Program, five hours each day by the gym classes, and two hours each day for community recreation. Classroom units would be established as follows:

1) Food Services Program:

   Kitchen Area:
   4/4 Hours = 1.00 X 2.08 Total CUs = 2.08 CUs

2) ROP/C Program:
   2/9 Hours = .22 X 3.75 Total CUs = .82 CUs

3) Regular Education (K-12):
   5/9 Hours = .56 X 3.75 Total CUs = 2.10 CUs

4) Community Services:
   2/9 Hours = .22 X 3.75 Total CUs = .83 CUs

TOTAL 5.83 CUs

Operational buildings, such as the maintenance shop, warehouse, transportation facility, and others require approximately one-third the amount of maintenance and upkeep service required for spaces used for students and other services. Such spaces should be divided by 2,880 square feet (960 X 3; 212 square meters) to establish CUs. Operational buildings would generally not include partially enclosed spaces (such as sheds or patios).

EXAMPLE: The warehouse facility measures 60' X 100' in area, a total of 6,000 square feet. The warehouse represents 2.08 CUs (6,000/2880).

Counts of classroom units are developed by totaling the computed classroom units for all Instructional, Special Projects, Services To School Districts, District Administration, Plant Maintenance, Plant Operations, Pupil Transportation, Community Services, Food Services, Child Development Activities, and Nonagency Activities Programs. No allocation will be made to the District Administration, Plant Maintenance, and Plant Operations Programs. These amounts will remain in the indirect support pool.

An LEA may wish to obtain CU information by individual sites and develop charts. All site charts must then be compiled together. A compiled districtwide chart might look like the following example:

EXAMPLE: DISTRICT CLASSROOM UNITS

	GEN. ED. C.U.	SPEC. ED. C.U.	OTHER ALLOC. C.U.	NON-ALLOC. C.U.	TOTAL C.U.
General Ed., Regular	34.60				34.60
Special Ed., SDC		3.00			3.00
Special Ed., RSP		1.00			1.00
Special Ed., DIS @ Classroom + Additional 15' X 20' Area		1.31			1.31
ECIA, Chapter 1			2.00		2.00
GATE			.60		.60
Cafeterias: 2 @ 70' X 80'= 11.66 CUs					
General Education @ 3 Hours Per Day	3.84				3.84
Food Services @ 4 Hours Per Day			5.25		5.25
Community Services (Recreation) @ 2 Hours Per Day			2.57		2.57
District Office: 100' X 115'				11.98	11.98
Maintenance and Operations: 50' X 100'				1.74	1.74
Transportation: 60' X 100'			2.08		2.08
TOTAL CUs	38.44	5.31	12.50	13.72	69.97

No allocation will be made to the District Administration, Plant Maintenance, and Plant Operations Programs. These amounts will remain in the Indirect Support Pool. (In the example above, 13.72 CUs would not be allocated. This means that 19.61% (13.72/69.97) of Plant Maintenance and Plant Operations costs would remain in the Indirect Support Pool.)

E. SPECIAL PROBLEM AREAS - CU METHOD

- CU Method - Data Collection

  Data can be collected from site maps or facility plans. Principals and program managers should review for usage and program assignment.

- CUs Not Owned By LEA

  CUs not owned by the LEA may be included in the allocation to the Nonagency Program if the LEA provides support services for the CUs.

- CUs - Reasonableness Test

  Compare the CUs computed to the FTEs computed. Generally, the number of units for each method should approximate a similar value. Review the records to determine the reason for the difference.

- CUs - J-380/580 - Column 3

  The CU value computed should match that of each program as reported in column 3 of the J-380/580.

- CUs - Exclusion From Allocation

  A program does not have to totally include or exclude CUs from allocation of support services. Partial CU factors may be reported as either included or excluded. The factors reported as included and excluded must agree to the total factors reported.

- CUs - Cafeteria Area

  The only CUs to be assigned to the Food Services Program are the CUs for the kitchen area and the serving area. The actual eating area is considered common space and not included in the CU count unless other activities occur in this area. If other activities utilize the space, partial CUs are calculated for the time the space is used for the other activities.

- CUs - Operation Building Areas

  To determine whether to use 960 square feet or 2,880 square feet for the calculation of the CU value for operation building areas depends upon the support services provided to these areas. If the support services provided are similar to the support services provided to classroom areas, use 960 square feet as the divisor. If not, use 2,880 as the divisor.

- CUs - Libraries, Resource Centers

  Libraries, resource centers, and media centers are considered common space and are not included as a CU.

- CUs - Special Projects

  If a special project operates in a classroom concurrently with the regular program, no CU is to be allocated to the Special Project. It must be allocated to the Regular Education Program.

- CUs - Multiple Program Use of Space

  If more than one program uses the same space at different times, the CUs are to be prorated to each program based upon the number of hours of use by each program on an average day.

- CUs - Occasional or Intermittent Usage

  If a program only occasionally uses a space, no CUs are to be allocated to that program. If a program intermittently uses a space on a regular basis, CUs are to be allocated to that program. Allocate on the basis of the average number of minutes per day. For example, if a speech class uses a space twice a week for two hours per day, determine the CU by dividing four hours per week by the average number of hours per week the space is used.

- CUs - Pool, Ball Fields

  No CUs can be determined for use of outdoor areas such as pools, ball fields, etc.

- CUs - Unused Classrooms

  Unused classrooms are not to be counted in the CU calculation.

F. PUPILS TRANSPORTED METHOD

The basis of this allocation method is the number of pupils transported (PTs), which is determined by counting the number of pupils in each program transported from home-to-school. This information should be available from the district's transportation records. The total number of PTs must equal the total reported on Schedule I, Item B.1, of Form J-141, "Annual Report of Pupil Transportation Expense."

Special education pupils receiving home-to-school transportation may be counted in the special education transportation program only if home-to-school transportation is required in the child's individualized educational program (IEP). Otherwise, these children will be counted as regular students.

Resource Specialist Program (RSP) and designated instruction and services (DIS) pupils receiving home-to-school transportation to attend a school, other than their neighborhood school, because of a requirement of the IEP, should be counted as special education PTs. RSP and DIS pupils receiving home-to-school transportation to attend their neighborhood school should be counted as regular education PTs.

G. RATIO OF COSTS METHOD

The basis of this allocation method is the ratio of the adjusted direct costs for the Special Projects Administration Program to the adjusted direct costs for all special projects using this Support Service Program.

EXAMPLE: The Total Special Projects Administration Program Costs to be distributed equal $41,000.

The Adjusted Direct Costs of Special Projects utilizing the Special Projects Administration Program include the following:

ECIA, Chapter 1	$125,000
ECIA, Chapter 2	10,000
EIA	125,000
SIP	140,000
TOTAL	$400,000

The ratio of the Special Projects Administration Program Costs to the Total Special Projects is .1025 ($41,000/$400,000), which is the basis of the allocation of these costs.

PROJECT	COSTS		RATIO		ALLOCATED SUPPORT
ECIA, Chapter 1	$125,000	X	.1025	=	$12,812
ECIA, Chapter 2	10,000	X	.1025	=	1,025
EIA	125,00	X	.1025	=	12,812
SIP	140,000	X	.1025	=	14,351

H. COMPLETION OF J-380/580 WORKSHEETS 1 AND 4

Refer to Appendix C, Sections B and E for further information on the Allocated Direct Support Cost Method. Once all the data has been accumulated the LEA may complete Worksheets 1 and 4 of the J-380/580. Refer to Appendix L for detailed instructions on the completion of these worksheets.

V. SUPPORT TRANSFERS WITHIN FUNDS AND BETWEEN FUNDS

A. WITHIN-FUND SUPPORT TRANSFERS

As discussed in Section II, "Choices for Direct Support and Indirect Support Costs," an LEA may require that programs within the General Fund/County School Service Fund pay for direct support and indirect support activities of the LEA. Object of Expenditure Classifications 7310-7349 have been established for this purpose. These transfers are recorded using the same process as discussed in Section II relative to allocation of direct costs between programs. Since the LEA is only transferring expenditures from one program to another within the same fund, the account numbers must zero out. The LEA must review these accounts to insure the accounts are zero before preparing the J-380/580.

If the LEA does provide for transfer of direct support and indirect costs during the fiscal year, these costs must be analyzed before preparing the J-380/580. The direct support and indirect support costs must be transferred back to the program to which they are direct costs.

For J-380/580 purposes, direct support and indirect support costs must be distributed to programs by the prescribed methods discussed in this manual.

B. BETWEEN-FUND SUPPORT TRANSFERS

As discussed in Section II, "Choices for Direct Support and Indirect Support Costs," an LEA may require that other funds of the LEA be required to pay for the support provided by the General Fund/County School Service Fund. Object of expenditure classifications 7350-7399 have been established for this purpose. Between funds, support activity shall result in a credit balance for the fund providing the support, with a negative amount recorded, and the fund receiving the support shall record a debit balance with a positive amount. The LEA must audit these accounts at year-end to insure that all accounts, when added together, zero out. This must be reviewed prior to completing the J-380/580. The following specific rules are applicable for between-fund support:

- Only one object account within the 735X series is to be used for indirect support charges between funds.
- Objects within the 735X series used for direct support charges between funds shall not be the same as those objects used for within-fund direct support charges.
- A fund receiving 735X support charges may budget an amount within the 735X series sufficient only for between-fund support charges.

- The general fund providing 735X support to another fund may budget a negative amount in the 735X account(s) and adjust the budget for major account 7000.

- Direct support or indirect support shall not be charged between funds, except for the following:

  - Adult Education Fund
  - Cafeteria Fund
  - Child Development Fund

- Indirect support provided to the Adult Education, Cafeteria, and Child Development Funds shall be computed by using the previous fiscal year's non-restricted General Fund indirect support rate, applied to the total expenditures of the Adult Education, Cafeteria, and Child Development Funds Objects 1000 through 6000. Payments shall result in a credit to cash or liabilities, and a debit to the indirect support 735X object within the fund receiving indirect support.

- Indirect support charges made by the General Fund shall result in a debit to cash or receivables and a credit to the indirect support 735X object within an indirect support holding program in the General Fund.

- The indirect support holding program is to be maintained in the General Fund with a negative balance equal to the amount of indirect support charged to other funds. This negative amount, combined with positive amounts within the general support programs, will produce a net undistributed indirect support cost amount that must be used for General Fund indirect support distributions.

Appendices I and J provide detailed instructions on the completion of information for the J-380/580 support transfers to other funds.

C. SUPPORT TRANSFERS - SPECIAL PROBLEM AREAS

- In completing the "Less Support to" Section of the J-380/580, amounts are required to be entered in column 1aof the J-380/580 for support transferred to the Cafeteria Fund or the Child Development Fund. If no support costs were transferred to these funds, the support costs distributed on the J-380/580 must be reported under the Auxiliary programs, Food Services and Child Development Activities. These costs would then represent General Fund/CSSF non-reimbursed contributions.

- The actual support costs transferred to the Adult Education Fund may vary from the amount calculated on the J-380. If this situation occurs, the total program costs, column 8 will not zero out. The State Department of Education has made an administrative decision not to require that an adjustment be made to the Adult Education Fund. This situation will cause the J-380 column 8 total to disagree with the J-201 by the amount recorded in column 8 of the J-380.

- Some LEAs record expenditures for support services directly to other funds of the LEA. In this situation, the LEA would develop the allocation factors for the Child Development, Cafeteria, and Adult Education Funds and record those factors on Worksheet 1 of the J-380/580. These factors would then be listed under "factors excluded" and support would not be allocated to those funds.

- For additional information on support transfers, refer to Appendix C, Section L.

VI. INDIRECT COSTS

After Direct Support Costs have been distributed and columns 1 through 6 of the J-380/580 have been completed, Indirect Support Costs can be distributed to Instructional Programs, Special Projects, Auxiliary Programs, and Services to School Districts.

Certain costs in the Support Services Program areas support all programs proportionately. These costs, which are known as Indirect Costs, are not easily identifiable to any particular program. It is presumed that due to the nature of these costs, they support all programs. Therefore, these costs should be distributed to all programs on a proportionate basis. Costs in the District Administration and Centralized Data Processing Programs and the residual costs in the Plant Maintenance, Plant Operations, and Facilities/Rents and Leases Programs are the only costs that will be distributed as Indirect Costs. All other Support Services Programs will have been distributed as a Direct Support Cost. The following method shall be used to allocate the indirect costs:

1. Total the remaining costs in all the support service programs after other funds are charged.

2. Total the direct and direct support costs of the Instructional, Special Projects, Services To School Districts, and Auxiliary Programs.

3. Divide the total determined in Step 1 by the total in Step 2 and carry to six decimal places.

4. Multiply the rate obtained in Step 3 by the total of the direct and direct support costs of each Instructional, Special Project, Services To School Districts, and Auxiliary Programs.

The LEA may complete the calculation of the indirect cost column of the J-380/580 or may leave the column blank. The State Department of Education will complete this column.

For further information on Indirect Costs, refer to Appendix C, Section F.

When the indirect costs have been distributed, the J-380/580 has been completed by the LEA.

SECTION V

ALTERNATIVE METHODS FOR COLLECTING AND ANALYZING DATA

I. COLLECTION METHODS

For the J-380/580 to be prepared in a timely and efficient manner, the data collection activities need to be:

- Conducted throughout the year according to a schedule
- Organized as part of other LEA data collection activities rather than as a stand-alone
- Integrated into the LEA's management information data base whenever possible
- Completed when building principals and other key staff are available to assist in the collection and in the verification of the data

Many LEAs have viewed the J-380/580 as an isolated reporting event rather than as part of their overall financial reporting to the board and state. If thought of as a portion of the LEA's overall reporting process, then various data elements can be identified which need to be collected for more than one purpose. The time and staff required for data collection would be reduced, and redundancy in data collection would be prevented. The number of classrooms, number of teachers, and other basic data are used for many purposes in an LEA, and, therefore, should not need to be collected separately for the J-380/580.

A. USE OF DATA PROCESSING

The LEA's data processing system as described in Section II of this manual needs to be organized to maintain the LEA's chart of accounts to the greatest extent possible. Where this is not possible, then LEA staff need to explore the options of creating programs, or automating worksheets on personal computers to assist in the collection and analysis of data. The initial year would represent the greatest effort by the LEA; but once the programs were established, the following year's data collection efforts can be streamlined by printouts which can be distributed to principals, program managers, and other LEA administration for updating and revising. For instance, to collect the number of classroom units in the second year would require the data processing system to simply print out a list of rooms at each site along with other appropriate data. This, along with a site plan, can then be distributed for revisions.

B. BUILDING A CALENDAR FOR DATA COLLECTION

Another key factor in successful data collection and analysis is to build a calendar which allows for both the collection and verification of the data during the regular school year. Principals and program managers are critical to a complete data collection effort. The classroom units, for instance, are best collected in the late fall, which then allows time for the business office staff to verify the use of the space and to clarify any uncertainties. A sample suggested calendar follows:

June

- Review chart of accounts for new or changed programs.
- Determine, with Transportation Director, date for collecting transportation data.

July

- Determine which costs are to be documented.

August

- Provide in-service training for staff on time records for current year. (Note: All assessment personnel have to document their time.)
- Analyze LEA Financial Reports to collect previous year's:
  - Direct costs and special project information
  - Prepare Worksheets 2 and 3.

September

- Complete Worksheet 4, J-380/580 and J-380/580 SE

October

- Collect FTE Data (can also be used for J-50).
- Prepare charts on FTEs for principals and program managers.
- Prepare a listing of rooms by site and attach a site plan.

November

- Send FTE and Classroom Unit forms and information to sites for completion and/or verification. (Sending these together at one time allows the principal or manager to focus on the J-380/580 data collection all together rather than in separate parts).

December

- Collect J-380/580 SE information on RSP and DIS hours.

April

- Review FTE and revise if assignments have changed in the second semester.

- Collect and review transportation data.
- Collect J-380/580 SE information on RSP and DIS hours.

May

- Complete J-380/580 Worksheet 1.

June

- Collect documentation for costs.

II. DATA COLLECTION

The J-380/580 requires the following information to be collected:

- Direct Costs
- Special Project Direct Charges
- Documented Costs
- FTEs
- CUs
- Pupils Transported
- Ratio of Costs

Information on collecting data for Direct Costs has been discussed in Section II of this manual, "Review of the Accounting System." Special Projects data collection can be found in Section III, "Adjustments to Special Projects." Information on Documented Costs is discussed in Section IV of this manual. For Ratio of Costs, you will need to determine each program assigned to an individual manager. The others are described in the following paragraphs.

A. FTE DATA COLLECTION

In order to collect the necessary FTE information for the J-380/580, LEAs may choose to use the payroll system as described below. If this is not possible, an alternative method would be to use the data from the personnel system which will probably provide the location and assignment of staff, the programs to which they are assigned and the percent of time spent in categorical and other programs. This system may not provide the account codes to which the staff time is to be charged, therefore, requiring the business office to develop a worksheet to complete the necessary information. Another alternative is to use the data contained within the CBEDS report. However, this, too, will require additional worksheets to be completed locally.

Payroll data may be used to develop FTE information, as long as the payroll coding parallels the actual assignment. To the greatest extent possible, LEAs should budget, and account for, their salaries and benefits in such a way that, at the end of the year, the payroll system can accommodate the completion of the J-380/580 FTE information. Program managers and other LEA administrators need to detail the percent of time individual staff members are to be charged to the various programs as assignments are made. After the school year is well under way, a personnel listing which indicates the appropriate account codes and percent of time to be charged to each account should be circulated to the principals, program managers, and other LEA administrators for verification. This same process needs to occur during the second semester in order to be sure that all assignment changes have been reflected in the accounting system.

B. FACILITIES DATA

You will need to have a form developed which can be completed by the building principals and program managers to determine the classroom units. This needs to be distributed to the sites, along with a building plan, during November or December, to allow the necessary time for revisions and verifications. Once these data are received in the business office, a representative from the business office needs to visit the site to confirm the accuracy of the data and/or determine the necessary revisions which need to be made. Once the initial data are in place, the information for subsequent years can be collected and verified by simply sending the previous year's information out for revisions and verification.

Additionally, LEAs may use site utilization reports, LEA facility reports, and maintenance reports to collect and verify information on classroom units.

C. PUPILS TRANSPORTED

LEAs use the data from their J-141 Report to assist them in the completion of the J-380/580. In addition, districts use the Director of Special Education's information for the necessary data on special education transportation. Where school transportation services are contracted, the LEA requires the contractor to supply the necessary data.

D. OTHER STATE REPORTS

The following reports, which the LEA completes for the state, can be used for J-380 data collection. They are as follows:

J-50:	Special Education
J-141:	Annual Report of Transportation Programs
J-200/400:	Annual Budget and Financial Report

These reports are discussed in Section VI of this manual.

III. PRACTICAL METHODS FOR EVALUATION OF DATA COLLECTION ACTIVITIES

If, at the end of each school year, the LEA staff do not have the required information for completion of the J-380/580, the following analysis may prove to be helpful. Questions to ask would be:

- Has all required information been identified early in the year and plans made for the most efficient process?
- Are we beginning to collect the required data at a point early in the year?
- Have we prepared data collection formats which are easily understood and can be used in a time-effective manner by program managers, principals, and other LEA administration?
- Have we prepared directions and guidelines for the data collection process to be disseminated to all participants?
- Have we provided staff development to the critical participants in the J-380/580 data collection process?
- Has the data processing system been analyzed to determine what additional assistance can be provided?
- Has the use of personal computers been considered and programs prepared which lessen the manual completion of the J-380/580?
- Has a calendar been established for data collection?

It may prove helpful to include principals and program managers as well as data processing and transportation directors in the analysis and discussion of the J-380/580 data collection processes. Frequently, those most familiar with the program and/or data can offer alternative ideas and methods for consideration when planning another year's data collection effort.

IV. COMMON PROBLEMS

The most common problems with data collection for the J-380/580 appear to be the time required for collection and documentation. Closely related is the ability or inability of the LEA data processing system to accommodate the necessary data collection. According to a recent survey of K-12 school districts, other common problems are that:

- Information must be gathered by and from others who do not understand the requirements or terminology.
- Incomplete understanding of the purposes of the J-380/580 often exists. It is, therefore, difficult for district staff to then clearly identify and define the various required data.

SECTION VI

REPORTING PROCEDURES

I. YEAR-END DATA ANALYSIS

This manual has provided detailed information relative to the completion of the J-380/580. It is important to view the J-380/580 as an extension of the budget process. The data collection of direct costs begins with the development of the budget. If this occurs, much of the year-end data will have been collected, and less analysis will be required.

It is critical to review the LEA processes to be used to complete the reports and outline procedures, develop time lines, develop forms, and in-service staff. Included for review is an example of a process developed by one LEA. This process is included as Appendix K.

II. METHODS OF COMPLETION

The J-380/580 must be completed and transmitted to the State Department of Education by September 20 of each fiscal year. Currently, there are three methods available for completing the reports. They are:

- Use of state software
- LEA automated system
- LEA manual system

A. USE OF STATE SOFTWARE

The State does provide a software package that prepares the J-380/580 from data input by the LEA. Contact Kelly Morgan at (916) 322-1770 for information on obtaining the software disks. It is strongly recommended that LEAs consider using the disks. The disks greatly simplify the process and reduce LEA time requirements.

B. LEA AUTOMATED SYSTEM

Some LEAs may have sophisticated information systems capable of producing this report. If the LEA is considering such a system, please note that the actual data must still be submitted on state software or hard copy. LEAs currently using an automated system, should update the system for new changes. The 1988-89 Summary of Changes follows:

- Column 1b has been added to report the maintenance expenditures charged to the Routine Repair and Maintenance Fund.

- The Special Project-94-142 Discretionary Grants has been changed to read Special Education - Discretionary Grants.

- The Special Project-Administration Training and Evaluation Program has been added.

- The Special Project-School-Based Coordination Program has been added.

- The Special Project-CTIIP has been deleted.

C. LEA MANUAL SYSTEM

An LEA may manually prepare the J-380/580 and accompanying worksheets. Appendices L and M provide a complete set of instructions plus copies of each form required. (Copies of the worksheets for use with the J-380 and J-580 are in Appendix L only.)

III. YEAR-END REPORTS RECONCILIATION

Currently, the state reviews the J-380/580 reports against other LEA reports. These reports are:

- Special Project Financial Reports
- J-141 - Transportation Report
- J-201/401 - Annual Budget and Financial Report

After completion of the J-380/580, it should be reviewed against the above-listed reports to ensure that data agree where data are required to agree. Listed below are brief instructions relative to reconciling these reports.

A. SPECIAL PROJECT FINANCIAL REPORTS

Column 1a of the J-380/580 must agree to the year-end special project financial reports filed by the LEA. Refer to Section III of this manual for a more comprehensive discussion of this issue.

B. J-141 - TRANSPORTATION REPORT

The J-141 must reconcile to the J-380 as follows:

1. Total pupils transported home-to-school

   J-141, Line B should agree with J-380, Worksheet 1, column 10.

2. Direct Costs

   J-141, Line H should agree with J-380, column 1, EDP 415.

3. Special Projects

   J-141, Line I should agree with J-380, column 2, EDP 415.

4. Documented Costs

   J-141, Line J-1 must agree with J-380, column 4, EDP 415.

5. Allocated Costs

   J-141, Line J-2 must agree with J-380, column 5, EDP 415.

6. Total Direct and Direct Support Costs

   J-141, Line K must agree with J-380, column 6, EDP 415.

When costs are accumulated in the Transportation Program, it is recommended that all transportation costs be initially included in the Transportation Program. (i.e., field trips and other miles.) These costs can then be transferred to other programs under object of expenditure classification 5700. This process will facilitate reconciliation to the J-141.

C. J-201/401 - ANNUAL BUDGET AND FINANCIAL REPORT

1. The J-201/401, column C, sum of lines B-10, D1b, and D2b should agree with the J-380/580 column totals for column 1A. The J-201/401 displays expenditures of the LEA sorted by object. The J-380/580 displays the same expenditures but is sorted by program.

2. The J-201/401, column C, line B8 should agree with the J-380/580 column 1A, sum of EDPs 425, 426, and 427.

3. The J-208/408, column C sum of lines B-10, D1b, and D2b should agree with the J-380/580, column 1b.

SECTION VII

USE OF THE J-380 AS A MANAGEMENT TOOL

I. USE IN TRAINING OF MANAGEMENT AND STAFF

One of the difficulties found in the data collection and use of the J-380/580 is the lack of understanding by LEA staff as to the purposes of program cost accounting. It is important for all LEA administrators, including principals and program managers, to know and understand the objectives for such accounting as they play a key role in the data collection efforts for the J-380/580. In addition, they are frequently called upon to justify and/or explain the cost benefit information pertaining to a specific program. The J-380/580 data can provide valuable information for discussions regarding programs. Therefore, it would be important for a staff development program to be given by the business office staff which shows how various program costs are tracked, accounted for, and reported. The more informed person can then also provide greater assistance in the J-380/580 data collection activity. This training should include how the J-380/580 data can be used to evaluate costs for programs within the LEA and in a comparative way between LEAs. Another benefit from providing staff training in the use of the J-380/580 could be a broader acceptance by program managers, principals, and LEA administrators of the financial information of the LEA's business office. Often, those outside the business functions of an LEA do not understand the complexities of financial reporting.

A staff development program would include the following topics:

- Purpose and objectives of program cost accounting
- Current issues and demands for increased fiscal accountability in education
- Relationship of the J-380/580 to LEA program cost accounting
- Description of local LEA data, which must be collected, and the requirements for documentation
- Walk-through of the results from the J-380/580 data collection, which can be used to understand excess costs and total program costs in comparison with other programs within the LEA
- Demonstration of ways in which the data can be used in making LEA comparisons

II. DETERMINING EXCESS COSTS

LEAs are finding that they are able to use the J-380/580 data to show the excess costs for each program and to identify further the details of encroachment to the General Fund. For example, see Sample A (pages VII-3 through VII-7) for an LEA analysis of the Special Education and other encroachments. Such information can be used to inform the superintendent, cabinet, and/or board as to the costs associated with various programs. These data can be very helpful as the district develops plans and budgets for following years.

Sample B (page VII-8) demonstrates comparative districts' J-380 cost data, which can be used to analyze an individual district's costs in comparison with similar districts. Obviously, other factors also need to be weighed when making between-LEA comparisons. However, the J-380/580 information can provide the cost data for evaluation and decision making.

The State Department of Education will begin to provide comparative charts on various costs to LEAs for their consideration and use. Such reporting back to LEAs allows all who are concerned about the costs of education to gather new information and perceptions regarding school financial issues.

SAMPLE A

987-88 SPECIAL EDUCATION ENCROACHMENT ANALYSIS

0.0688852178

1. COST				
a. Direct Cost				
Special Day Class	$1,047,087			
Resource Specialist	579,484			
Designated Inst Services	362,624			
Non Public Schools	242,538			
Reg/Prog Specialist	114,607			
Sub Total		$2,746,340		
b. Documented Cost				
Sp ED Inst Administration	93,614			
Assesssment Costs	104,367			
Data Processing	14,480			
Sub Total		$197,981		
c. Allocated Support Cost		$648,188		
d. Indirect Cost		$247,471		
Total Special Education Cost			$3,839,980	
2. REVENUE				
Revenue Limit ADA [8091]	$549,793			
Special Ed Master Plan [8321]	2,173,198			
P.L. 94 - 142 [8181]	221,001			
Prog Specialist [8322]	51,096			
Regionalized Services [8322]	37,778			
		$3,032,866		
3. LOCAL GENERAL FUND CONTRIBUTION		$512,811		
Total Revenue			$3,545,677	
4. REAL SP ED ENCROACHMENT				$294,303
REAL SP ED ENCROACHMENT W/O IND CST				$46,832

D

1987-88 TRANSPORTATION ENCROACHMENT ANALYSIS

1. COST			
a. Direct Cost	$1,238,696		
b. Allocated Direct Support Cost	10,611		
c. Indirect Cost [6.6394%]	82,946		
Total Transportation Prog Cost		$1,332,253	
2. REVENUE			
Income Received [8342]		899,820	
A. TOTAL EXCESS COST OVER INCOME			$432,433
B. TOTAL PROG COST		$1,332,253	
Less Capital Outlay	22,193		
Less "Other Miles"	105,710		
Total Deduct		$127,903	
Approved Transportation Cost		1,204,350	
Income Received		899,820	
ENCROACHMENT			$304,530
C. TOTAL PROG COST		$1,332,253	
Less Allocated Support Cost	10,611		
Less Indirect Cost	82,946		
Less Capital Outlay	22,193		
Less "Other Miles"	105,710		
Total Deduct		$221,460	
Total Direct Home-To-School Cost		$1,110,793	
Income Received		$899,820	
ACTUAL CASH ENCROACHMENT			$210,973

1987-88 CONTINUATION EDUCATION: COST ANALYSIS

1. COST			
Direct Cost	$463,728		
Documented Direct Support	6,872		
Allocated Support Cost	193,456		
Indirect Cost	45,744		
Total, Continuation Prog Cost		$709,800	
2. REVENUE			
Base Revenue Limit	$2,646.15		
Average Daily Attendance			
a. Continuation	168.87		
b. Independent Study	11.23		
Total Apportionment ADA	180.10		
Total, Icome Generated	$476,572		
Inc in Rev Lmt Cont High School	93,131		
Total, Continuation Prog Income		$569,703	
3. Excess Cost Over Revenue			$140,097

1987-88 REGIONAL OCCUPATIONAL PROGRAM COST ANALYSIS

1. COST			
Direct cost	$175,006		
Documented Direct Support	2,595		
Allocated Support Cost	62,953		
Indirect Cost	16,571		
Sub Total, ROP Prog Cost		$257,125	
Tuition paid to Hayward USD	289,176		
Tuition received from Hayward USD	29,068		
Net Tution Cost		$260,068	
Total, ROP Prog Cost		$517,213	
2. REVENUE			
ROC/P Entitlement [8311]		$394,964	
3. Excess Cost Over Income			$122.249

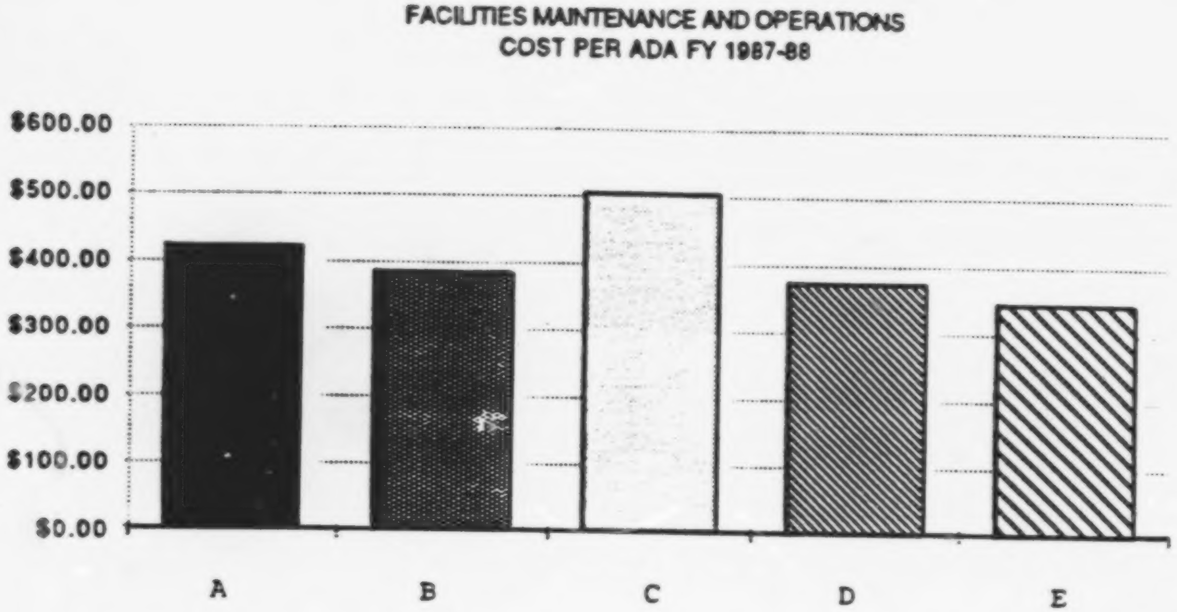
1987-88 DRIVER TRAINING COST ANALYSIS

0.066394

1. COST				
a. Direct Cost				
Certificated Salaries	$26,940			
Employee Benefits	1,798			
Supplies	1,974			
Services and Other Operatin	1,242			
Sub Total, Direct Cost		$31,954		
b. Direct Support Charges				
Administration	3,190			
Clerical	2,284			
Sub Total, Direct Support Char		$5,474		
c. Allocated Support Cost				
d. Indirect Cost		$2,485		
Total, Driver Training Cost			$39,913	
2. REVENUE				
Pupils Instructed	460			
Allowance per pupil	$80.00			
Driver Trng Entitlement [8341] [INCOME IS RECEIVED IN 1988-89]		$36,800		
Total Revenue			$36,800	
3. COST IN EXCESS OF INCOME				$3,113
COST IN EXCESS OF INCOME W/O INDIRECT COST				$628

1. NUMBER OF DRIVER TRAINING MILES DRIVEN.................................... 19,537
2. GALLONS OF GAS USED.................................... 920
3. MILES PER GALLON.................................... 21.24
4. COST OF GAS USED.................................... $697.28
5. FUEL COST PER MILE.................................... $0.04

SAMPLE B


FACILITIES MAINTENANCE AND OPERATIONS
COST PER ADA FY 1987-88

APPENDIX A:

NEW HAVEN UNIFIED SCHOOL DISTRICT ACCOUNT CODE STRUCTURE

OBJECT OF EXPENDITURES CLASSIFICATION

The major budget control is the proper classification of all expenditures by the utilization of 28-digit expenditure codes. The major distinguished expenditure code is the object of expenditure. Listed below are the definitions for all major object codes. In addition to object codes, codes are utilized for fund, level of education, budget control reports, site locations, program, sub-program identification, sub-object identification, and user program fields. Every expenditure in the budget is identified by a 28-digit code number. To assist in understanding the coding system, an example is provided below, with narrative information. A sample code would be as follows:

```
10-00-11-0101-0000-1110-00-0101
 a  b  c   d    e    f  g   h
```

a: This two-digit number indicates the fund. In the example, "Fund 10" is the General Fund. Additional fund codes have been set up for the Capital Fund, Special Reserve Funds, Cafeteria Fund, Adult Education Fund, Deferred Maintenance Fund, and Capital Facilities Fund.

b: This two-digit number indicates the level of control relative to whether the income and/or expenditure is a restricted or unrestricted item. The classification "00" represents unrestricted and "01" represents restricted.

c: The next two digits are the site code. In the example above, "11" is for Alvarado Elementary School. Each school has a site code; a description of the site appears in the budget document, i.e., Alvarado, Cabello, etc.

d: This four-digit code represents the program definition. In the example above, "0101" represents the Self-Contained Regular Program. Throughout the budget message, the various program codes are defined.

e: The next figure, "0000," is the sub-program number. For the most part, sub-program codes have the same definition as program codes. The primary use of sub-program codes is to develop departmental budgets such as those used at the high school level.

f: This four-digit number represents the object code. In the example above, "1110" represents teachers salaries. Major object codes are defined in detail below.

g: This field is available if the district wishes to break out an object code to a refine calculation, but it is rarely used.

h: This field represents the user program code and, in this example, "0101" means that the user program for this expenditure is the same as the program. This field is predominantly used in areas such as Maintenance and Operations to indicate which program actually uses the service. For example, you frequently find user program codes of "0101" in maintenance and operations in that the specific charge in that program is actually utilized by the General Education Program.

APPENDIX B:

CALIFORNIA SCHOOL ACCOUNTING MANUAL, 1988 EDITION

PROGRAM CLASSIFICATION DEFINITIONS

Program Classification Definitions

The following definitions are applicable to program categories in all funds. The examples of direct charges are representative and are not all-inclusive. Exhibit 4-1 on pages 4-33 through 4-35 provides a matrix of normal object of expenditure codes by major program to assist in identifying expenditures associated with each major program. Exhibit 4-2 shows program designations as restricted or unrestricted. A sample program budget is shown in Exhibit 4-3.

Instructional Programs

General Education Category. General education instrucional programs and activities, which include preformal, elementary, secondary, occupational, and adult education, are designed to prepare students for their common activities as citizens and to prepare them for their occupations.

Direct instructional program charges include those costs that relate directly to the general education instructional program, such as salaries of teachers (including amounts paid for chairing an academic department); salaries of instructional aides; employee benefits for teachers and instructional aides; payments for textbooks and instructional supplies (including food items used as an educational reward); travel and conference expenses for all employees in these programs; and payments for the repair, maintenance, acquisition, and replacement of instructional equipment used in these programs.

The costs of maintaining interscholastic athletics and after-school sports are recorded as direct charges to instructional programs.

Examples of activities *excluded* as direct charges to general education instructional programs are costs of general education programs operated on behalf of or under contract to another educational agency (these costs are charged to the nonagency activities educational program); benefits paid on behalf of retired teachers or instructional aides (these costs are charged to the retiree benefits program); salaries of nurses, psychologists, and counselors (these costs are charged to the pupil services program); costs of custodial services and utilities (these costs are charged to the plant operations program); and costs of transportation for field trips (these costs are charged to the pupil transportation programs).

The following are descriptions of programs and activities within the general education category. The local educational agency responsible for each program or activity is identified.

Regular Education (kindergarten through grade twelve) (school districts and offices of county superintendents of schools). These programs and services are provided for children of prekindergarten age through grade twelve. For reporting purposes, general education instructional activities that are not otherwise described below would be reported in this category (e.g., summer school, home, and hospital).

Adult Education Programs (school districts only). These programs consist of educational activities provided for adults, including those who are concurrently enrolled, as defined in *Education Code* sections 41976 and 52610. County jail programs maintained by school districts pursuant to *Education Code* Section 41841.5 are reported as adult education activities. Adult education activities shall be reported in the Adult Education Fund only.

Alternative Schools (school districts only). These schools are provided for students in kindergarten through grade twelve pursuant to the provisions of *Education Code* Section 58500 to allow for innovative teaching methods and ideas. An alternative school may be an instructional unit within a school (such as a classroom section organized differently from the rest of the school). For reporting purposes, include only those activities operated in accordance with this described program. *Do not include any other activities that may be identified locally as alternative schools.*

Community Schools (offices of county superintendents of schools only). These schools are operated by the county superintendent of schools pursuant to *Education Code* Section 1981 and serve students who:

1. Have been expelled from school while they were attending continuation classes, opportunity classes, or alternative classes
2. Have been referred by recommendation of a school attendance review board
3. Are on probation and have been referred pursuant to sections 300, 601, 602, and 654 of the *Welfare and Institutions Code* or are on probation or parole and are not in attendance in any school

For reporting purposes, include only those activities operated in accordance with this described program. *Do not include any other activities that may be identified locally as community schools.*

Continuation Education Programs (school districts only). These programs are established by high school and unified school districts pursuant to *Education Code* Section 48430 to serve pupils who need:

1. An opportunity to complete instruction to graduate from high school
2. Individual instruction emphasizing occupational orientation or a work study schedule

3. Individual instruction and extensive guidance services for behavior or severe attendance problems

County Jails (offices of county superintendents of schools only). These programs consist of classes or schools for prisoners. They are maintained by the county superintendent of schools pursuant to *Education Code* Section 1901. County jail programs maintained by school districts pursuant to *Education Code* Section 41841.5 are reported as an adult education activity in the Adult Education Fund.

Gifted and Talented Education (school districts and offices of county superintendents of schools). These programs are provided for students in kindergarten through grade twelve pursuant to *Education Code* Section 52202 and *California Code of Regulations, Title 5, Education,* Section 3820. These programs provide appropriately differentiated learning opportunities and alternative learning environments for students identified as possessing demonstrated or potential abilities that give evidence of high performance capabilities.

Handicapped Adults (offices of county superintendents of schools only). These programs consist of special classes for handicapaped adults and are operated by county superintendents of schools pursuant to *Education Code* Section 14058.

Integration/Desegregation (school districts only). These programs consist of activities undertaken by schools to comply with court orders or activities that implement a plan prepared by the school district in accordance with the *California Code of Regulations, Title 5, Education,* sections 90–101, that the school district would not undertake in the absence of an integration/desegregation program.

Independent Study Centers (school districts only). These study centers conduct activities undertaken by school districts pursuant to *Education Code* sections 46300(e), 51745, and 51746 to provide certain students with the option of schooling apart from classrooms. For reporting purposes, include in this program only those activities that provide full-time education pursuant to a written agreement as required by statute and regulations as an alternative to daily attendance in a classroom. *Do not include students participating in limited periods of full-time independent study due to illness, family vacation, and so on.* Attendance recording is by positive (not negative) accounting.

Juvenile Hall (offices of county superintendents of schools only). These programs consist of classes or schools maintained by the county superintendent of schools pursuant to *Education Code* Section 48645 and serve students in any juvenile hall, juvenile home, day center, juvenile ranch, juvenile camp, or regiona youth education facility established in accordance with Article 14 (commencing with Section 850), Article 15 (commencing with Section 880), and Article 24.5 (commencing with Section 894) of Chapter 2 of Division 2 of the *Welfare and Institutions Code* or in any group home housing 25 or more children placed pursuant to sections 362, 727, or 730 of the *Welfare and Institutions Code.*

Opportunity Schools/Programs (school districts and offices of county superintendents of schools). These schools/programs are operated pursuant to *Education Code* Section 48630 to serve students in kindergarten through grade twelve who have experienced difficulty in adapting to regular school programs. Services may be provided at a specialized site or on a regular school campus on a full-time or pull-out basis.

Pregnant Minors (offices of county superintendents of schools only). These programs are operated by county superintendents of schools pursuant to *Education Code* Section 8901 to serve students under the age of eighteen years who are pregnant and have not completed high school. *Activities for pregnant minors conducted by school districts are reported in th regular education program.*

ROC/ROP (school districts and offices of county superintendents of schools). These programs provide vocational or technical training sevices as defined in *Education Code* sections 52300–52333 and in the *California Code of Regulations, Title 5, Education,* sections 11500–11508.

Special Education Category. Special education programs and activities are designed primarily for individuals with exceptional needs who are placed in an individualized educational program (IEP). The direct instructional activities employed here are similar to those employed in general education programs.

Direct instructional program charges include those costs that relate directly to the special education instructional program, such as salaries of teachers and instructional aides; employee benefits for teachers and instructional aides; textbooks and instructional supplies (including food items that are used as an educational reward); travel and conference expenses for all employees in these programs; and repair, maintenance, acquisition, and replacement of instructional equipment used in these programs.

Included in the special education instructional programs and activities are PL 94-142 local entitleme expenditures. *Do not* include PL 94-142 discretionary grant expenditures in the special education programs and activities; these are to be reported as special projects.

Examples of activities excluded as direct charges to special education instructional programs and activities are:

1. Costs of special education programs operated on behalf of, or under contract to, another educational agency (These costs are charged to the nonagency activities educational program.)
2. Pupil services staff not performing designated instruction and services activities (These costs are charged to the pupil services program.)
3. Director of special education and associated clerical staff (These costs are charged to the instructional administration program.)
4. Custodial services and utilities (These costs are charged to the plant operations program.)
5. Cost of transportation for field trips (These costs are charged to the pupil transportation program.)

The following are programs and activities within the special education catetory:

Designated Instruction and Services (school districts and offices of county superintendents of schools). These specialized instruction and services programs are operated pursuant to *Education Code* Section 56363 and are provided to individuals with exceptional needs on a scheduled basis by specialists such as speech therapists, physical therapists, counselors, and psychologists. Salaries for employees performing designated instruction and services shall be charged to teachers' salaries (1100); guidance, welfare, and attendance salaries (1500); physical and mental health salaries (1600); or instructional aides for direct teaching assistance salaries (2100), depending on the services performed, as a direct cost of the DIS program.

Nonpublic Schools (school districts and offices of county superintendents of schools). Included here are the costs of payments to nonpublic schools on behalf of children enrolled in such schools on the basis of the child's IEP in accordance with *Education Code* sections 56365 and 56366.

Resource Specialist (school districts and offices of county superintendents of schools). These instructional programs are operated pursuant to *Education Code* Section 56362 and are provided on a pull-out basis. They serve individuals with exceptional needs whose IEPs specify this service.

Special Day Classes (school districts and offices of county superintendents of schools). These are special classes operated pursuant to *Education Code* Section 56364 to which individuals with exceptional needs are assigned on the basis of their IEPs and in which they spend at least half of their days.

Special education activities include the following subprograms:

Assessment Costs (school districts and offices of county superintendents of schools). These activities consist of the services provided to children for the assessment of their handicapping conditions, pursuant to *Education Code* Section 56320, by specialized staff, such as psychologists, nurses, audiologists, social workers, vocational education staff, occupational therapists, physical therapists, and physicians. Special education assessment activities begin from the date of the written referral for assessments. Such assessments may occur prior to or during a child's enrollment in special education programs. The assessment costs represent the activities of specialized personnel in the evaluation of a child as well as preparation for and participation in the IEP team meeting. Tasks to be performed include testing; consulting with parents and other professionals; gathering data (e.g., requesting students' records) or reviewing students' files; and writing reports. Travel time is included only when the assessment activity is the primary reason for the travel.

Examples of special education assessment tasks that are excluded are direct services to students (e.g., DIS counseling); staff development; student study teams' pre-special education referral activities; consultation or observation provided as follow-up to the assessment; and assessments for other programs (e.g., GATE; ECIA, Chapter I). Travel time is excluded when regularly scheduled DIS activities and/or contracted services (e.g., psychological services contracted from the offices of county superintendents of schools) are provided, even if assessments occur during the trip. Also excluded are the costs of individuals whose participation in IEP meetings is an ancillary (or ad hoc) duty, such as general or special education classroom teachers and school site administrators.

NOTE: Expenditures for assessment activities are to be direct charges to the pupil services program and subsequently transferred to the assessment costs subprogram as documented direct support costs.

The special education instructional programs and activities listed in the preceding paragraphs may also be reported on a supplementary basis in the Annual Program Cost Data Report (J-380/J-580) as follows:

Severely Handicapped. These programs are direct instructional services provided in accordance with

Education Code Section 56030.5 for individuals with exceptional needs who require intensive instruction and training in programs serving pupils with profound disabilities. Some examples of these disabilities are autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances, and severe mental retardation. Also included are those individuals who would have been eligible for enrollment in a development center for handicapped pupils.

Nonseverely Handicapped. These programs are provided for all other individuals with exceptional needs who are receiving special education services.

Infant. These programs are direct instructional services provided in accordance with *Education Code* Section 56026(c)(1) for individuals with exceptional needs who are younger than three years of age and are placed pursuant to an IEP.

Program Specialists/Regionalized Services (school districts and offices of county superintendents of schools). The program specialists/regionalized services program represents the costs of program specialists and other staff who provide expertise and consulting services to the instructional staffs providing direct educational services to individuals with exceptional needs pursuant to *Education Code* Section 56368. Regionalized services refers to those programs and services that are provided in accordance with an approved local plan for the Special Education Master Plan pursuant to *Education Code* Section 56220. Such activities may include program specialist services, personnel development, evaluation, management information systems, curriculum development, program review, or any other regionalized service provided for in the local plan.

NOTE: Expenditures for program specialists not providing regionalized services are to be a direct charge to the instructional administration program and may be subsequently transferred to the program specialists/regionalized services subprogram as a documented direct support cost.

Special Education Transportation (school districts and offices of county superintendents of schools). Special education transportation represents the costs of providing specialized transportation services to individuals with exceptional needs that are specified on the children's IEPs and that are distinct from any "regular" transportation services provided by the agency. Transportation of pupils enrolled in special education programs is to be a direct charge to the pupil transportation program and subsequently transferred to the special education transportation subprogram as a documented or allocated direct support cost, as appropriate.

Special Projects

Special projects are projects and programs that may have their own project directors; are approved and funded from *external* sources, including federal, state, local, or private agencies; require special project budgets and audits; and may require financial reports. Special projects usually are entirely in support of an instructional program or another support program.

Charges for special projects include all direct costs in any expenditure classification *expressly funded* by the donor, including funded indirect costs. Direct charges that normally are made to another support program (e.g., a clerk to special projects administration or a nurse to pupil services) shall be made to a special project when the expenditures have been expressly funded by the donor. To be included as donor-authorized costs are those locally matched expenditures required to be accounted for and reported as part of the special project. To be excluded as donor-authorized costs are "in-kind" activities associated with a special project.

This charging of donor-authorized support costs directly to special projects means that another step is required to provide the district and state agencies with the total expenditures for various support items, such as district/county administration, pupil services, plant operations, plant maintenance, pupil transportation and so forth. This additional step is provided in the Annual Program Cost Data Report (J-380/J-580).

Federal projects include, but are not limited to, those provided under the following:

1. Economic Opportunity Act
2. Education Consolidation and Improvement Act
3. Job Training Partnership Act (including Private Industry Council [PIC])
4. PL 94-142 discretionary grants
5. Vocational Education Act

State projects include, but are not limited to, the following:

1. Classroom Teacher Instructional Improvement Program
2. Economic Impact Aid (*Education Code* sections 54028 and 52168)
3. Education technology assistance grants
4. Mentor teacher programs
5. Miller-Unruh Reading Act
6. School Improvement Program
7. Staff development
8. State hospital students—special education
9. State preschool
10. Tenth grade counseling

Excluded from special projects are:

1. Projects or activities that are funded entirely by the school district (These costs are charged to instructional programs or support service programs, as appropriate.)
2. Programs operated on behalf of, or under contract to, other educational agencies (These costs are charged to instructional programs or support service programs, as appropriate.)

Services to School Districts (offices of county superintendents of schools only)

Services to school districts constitute those activities performed by the county superintendent of schools in support of school districts or other offices of county superintendents of schools, including, but not limited to, the following:

1. Coordination activities and professional services, such as supervision of instruction, health, guidance, attendance, and school library services (*Education Code* Section 1700 et seq.)
2. Financial services (*Education Code* Section 41200 et seq.)
3. Credential services (*Education Code* Section 44330 et seq.)

Services to school districts consist of activities in the areas of instructional support, pupil services, special education assessment costs, and general administration (including county administration and centralized data processing). These services include activities of a regionalized nature, such as curriculum services, centralized data processing services, and warrant audit services to school districts.

Some personnel may be employed, or activities performed, in more than one function. The following direct cost distributions may be used in lieu of actual time accounting:

1. Offices of county superintendents of schools that have one person performing similar activities within the services to school districts programs as well as support service programs may charge 50 percent of the costs as a direct cost to the services to school districts function and 50 percent of the costs as a direct cost to the support services function.
2. The costs of the county superintendent of schools and the county board of education should be charged as direct costs at 50 percent to the general administration program within the services to school districts functions and 50 percent to the county administration program within the support services function.

Support Service Programs

Support service programs are those programs that supply support to various instructional programs, special projects, and other activities.

Instructional Support

Certificated or classified employees assigned to instructional support programs may not be classified as teachers or instructional aides.

Instructional Administration. Instructional administration is the area of responsibility for the improvement of teaching through a program of leadership, guidance, and assistance to help teaching staff and to improve curriculum and curriculum materials that are used by teachers. It consists of supervising instruction, developing and improving curriculum and curriculum materials (including testing materials), guiding teachers in the use of instructional materials, administering sabbatical leaves, providing the environment for in-service training, and so forth.

Direct charges to instructional administration include the salaries of directors or supervisors of elementary and/or secondary instruction or curriculum laboratories; salaries of directors or supervisors of special education, bilingual education, or similar programs; salaries of associated clerical staff; employee benefits for all employees in ths program; consultant services or other costs of in-service training; supplies used by employees in this program; travel and conference expenses for all employees in this program; repair and maintenance of equipment used in this program; and acquisition and replacement of related equipment.

> *Expenses for those activities that have as their purpose overall general administrative responsibility for the entire school district or office of the county superintendent of schools are not charged here.* These expenses are to be charged to the district/county administration program.

Some personnel may be employed, or activities performed, in more than one function. The following direct cost distribution may be used in lieu of actual time accounting:

> The costs of assistant superintendents for instruction (or equivalent positions) having first-line responsibility for delivery of the services of the instructional administration program as well as participation in district/county policy may be charged as a direct cost at 50 percent to the instructional administration program function and 50 percent to the district/county administration program function.

Instructional Media. Instructional media is the program area that consists of those activities that provide communicative resources to support instruction. Included in this program are the following:

School Library and Audiovisual. A school library and audiovisual program includes responsibility for organizing and managing library books and preparing, caring for, and making available audiovisual equipment, materials, scripts, and other teaching and learning aids that have special appeal to sight and hearing. Activities include ordering, cataloging, processing, and circulating books, audiovisual materials, and equipment; planning for the use of the library by teachers and pupils; selecting books and audiovisual materials; participating in faculty planning for the use of books and audiovisual materials, and guiding teachers and pupils in the use of the library.

Educational Television. An educational television program consists of such activities as writing, programming, and directing educational television programs as a part of the instructional program of the school or district.

Computer Assistance in Instruction. Computer assistance in instruction for a school or a school district consists of such activities as writing, programming, and directing ongoing computer-based instructional programs and instructional management information programs.

Direct charges to the instructional media program include salaries of librarians; salaries of library clerks; salaries of audiovisual personnel; salaries of personnel who are involved in writing, programming, and directing ongoing educational television and computer-based instructional programs; employee benefits of employees in this program; library books, regardless of where they are placed in the district; audiovisual materials; repair and maintenance of equipment used in this program; and acquisition and replacement of audiovisual and library equipment.

Examples of activities or items excluded as direct charges to instructional media are:

1. Textbooks (to be charged to the appropriate instructional program)
2. Specific or special materials that are used exclusively in an instructional program or project and that are not part of the central library (to be charged to the appropriate instructional program or special projects program as instructional supplies)
3. Computer-assisted instructional activities of an experimental nature (to be charged to the instructional administration program)

School Administration. School administration constitutes those activities that have as their purpose overall administrative responsibility for a single school or several schools (but not a district, administrative area, or subunit of the district). It consists of the activities that are performed by the principal, assistant principals, and other assistants in the general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties of staff members; supervision of the records of the school; coordination of school instructional activities with instructional activities of the school district; and so forth.

Some personnel may be employed, or activities performed, in more than one function. The direct cost distribution that may be used in lieu of actual time accounting is as follows:

> Small school districts that have one person performing the functions of both the principal and the superintendent may charge 70 percent of the costs as a direct cost to the principal's function (school administration) and 30 percent of the costs as a direct cost to the superintendent's function (district administration).

Pupil Services

Attendance. Attendance includes those activities that promote and improve school attendance of pupils. Attendance services consist of such activities as early identification of patterns of nonattendance, promotion of pupils' and parents' positive attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws. The time spent on attendance recording and reporting on a district-wide basis is charged to the district administration program.

Welfare. Welfare includes those activities that assist in the prevention or solution of the personal, social, and emotional problems of pupils involving family, school, and community relationships when such problems have a bearing on the quality of the schoolwork of pupils. It consists of such professional services as diagnosing the problems of pupils arising out of the home, school, or community; undertaking casework services for the child or parent, or both; interpreting the pupils' problems for other staff members; and promoting modification of the circumstances surrounding the individual pupil that are related to his or her problem insofar as the resources of the family, school, and community can be brought to bear on the problem. These activities are usually assigned to such staff members as school social workers, visiting teachers, or directors of school social work. Programs providing wearing apparel for children are included here.

Guidance. Guidance includes those activities that help pupils assess and understand their abilities, aptitudes, interests, environmental factors, and educational needs; assist pupils in understanding educational and career opportunities; and aid pupils in making optimum use of educational and career opportunities through the formulation of realistic goals. Guidance includes such activities as counseling pupils and parents, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social adjustments, and working with other staff members in planning and conducting guidance programs. Guidance also includes administering psychological tests and managing and planning a program of psychological services for the school system.

Counseling. Counseling covers those activities that supplement the school district's information by identifying the individuality of each pupil, his or her capacities, achievements, interests, potentialities, and needs; study the individual pupil experiencing acute problems of educational development to furnish diagnostic information; and suggest programs concerning the psychological aspects of these problems.

Health. Health covers those activities that provide physical and mental services not directly instructional, such as medical, dental, psychiatric, and nursing services.

Direct charges to the pupil services program include salaries of counselors, attendance officers, psychologists, nurses, physicians, psychiatrists, and other personnel authorized in the field of physical and mental health who are employees of the district; salaries of associated clerical staff; employee benefits for all employees in this program; office, medical, dental, and first-aid supplies; travel and conference expenses for all employees in this program; repair and maintenance of equipment used in this program; and acquisition and replacement of related equipment.

Special Projects Administration

Special projects administration is the area of administrative responsibility for special projects or programs as defined in the special projects section on page 4-6.

Direct charges to the special projects administration program include salaries of director(s) or supervisor(s) of special projects, including migrant education or similar projects; salaries of associated clerical staff; employee benefits for all employees in this program; supplies used by employees in this program; travel and conference expenses for all employees in this program; and repair and maintenance of equipment used in this program.

General Support

Administration by the Office of the County Superintendent and the District. These are activities that have as their purpose overall general administrative responsibility for the entire office of the county superintendent of schools or school district and are classed as district/county administration.

Direct charges to the district/county administration program include payments to and on behalf of governing board members; salaries of the superintendent and of deputy, associate, area, and assistant superintendents; salaries of business managers, personnel directors, and directors of pupil services for the general direction and management of all affairs of the district; costs of attendance recording and reporting on a districtwide basis; salaries of administrative secretaries, clerks, and accounting and purchasing personnel; employee benefits for all employees in this program; office supplies; travel and conference expenses for all employees in this program; repair and maintenance of equipment used in this program; and acquisition and replacement of related equipment.

Salaries and other related costs of employing retired personnel shall be charged to the programs to which the persons are actually assigned.

Some personnel may be employed, or activities performed, in more than one function. The following direct cost distributions may be used in lieu of actual time accounting:

1. The costs of assistant superintendents for instruction (or equivalent positions) having first-line responsibility for delivery of the services of the district/county administration program, as well as participation in the development of district policy, may be charged as a direct cost at 50 percent to the instructional administration program and 50 percent to the district administration program.
2. Small school districts that have one person who performs the functions of both the principal and the superintendent may charge 70 percent of the costs as a direct cost to the principal's function (school administration) and 30 percent of the costs as a direct cost to the superintendent's function (district administration).
3. Offices of county superintendents of schools that have one person performing similar activities within the services to school districts programs as well as support services programs may charge 50 percent of the costs as a direct cost to the services to school districts function and 50 percent as a direct cost to the support services function.
4. The costs of the county superintendent of schools and the county board of education may be

charged as direct costs at 50 percent to the general administration program within the services to school districts function and 50 percent to the county administration program within the support services function.

The initial charges for certain insurance should be charged as direct costs to the appropriate user programs, such as pupil insurance and driver training vehicle insurance (to be charged to the instructional programs); insurance on buses and vehicles used for transporting pupils (to be charged to the pupil transportation program); insurance on vehicles used for food service (to be charged to the food services program); and all other property or liability insurance costs not charged to a specific program (to remain in the district/county administration program).

The costs of duplicating and reproduction services used by specific programs should be charged as a direct cost to the user program. In-house services should be charged to a user program in the same way that services provided by an outside firm would be charged to a user program.

Include in this program excessive costs associated with the issuance of tax and revenue anticipation notes (TRANs). (See the definition of *debt service* on page 4-11 for further information.)

Centralized Data Processing. Centralized data processing includes in-house services provided from a mainframe or minicomputer unit as well as the cost of centralized services provided by another agency. Excluded from this program are services provided entirely on the smaller specialized units, such as microcomputers or personal computers.

Plant Maintenance. Plant maintenance includes those activities that are required to repair, restore, or renovate school property, including grounds, buildings, site improvements, building fixtures, and service systems.

Direct charges to the plant maintenance program include salaries of directors and supervisors of maintenance, carpenters, painters, electricians, plumbers, maintenance clerks, and similar employees; employee benefits for all employees in this program; necessary materials and supplies; rental and replacement of plant maintenance equipment; contracts for repairing, restoring, or renovating the grounds, buildings, or equipment, including regrading sites; repairing retaining walls, walks, driveways, sprinkler systems, and playground apparatus or equipment; reseeding lawns; repainting; repairing or replacing roofs, walls, heating and air-conditioning units, and electrical and plumbing installations; repairing building fixtures; resurfacing and refinishing floors; moving movable walls or partitions; and acquisition and replacement of related equipment.

Examples of items that are not charged to the plant maintenance program are materials that must be replaced frequently, such as light bulbs, fluorescent tubes, and fuses. These items must be charged to the operations program. Changes of partitions (nonmovable type), walls, and roof structures are charged to the facilities acquisition and construction program.

Plant Operations. Plant operations are housekeeping activities that are concerned with keeping the physical plant open and ready for use. Included activities are cleaning and disinfecting; heating and lighting; communications; maintenance of power; moving of furniture; caring for grounds; garbage and trash disposal; laundry and dry cleaning service, including the rental of towels; rental of equipment, such as floor polishers; softwater service; and such other housekeeping activities as are repeated on a daily, weekly, monthly, or seasonal basis.

Direct charges to the operations program include salaries of directors and supervisors of operations, custodians, guards, gardeners, telephone switchboard operators, truck drivers, operation clerks, security personnel, and similar employee(s); employee benefits for all employees in this program; supplies normally charged to this program, including brooms, brushes, disinfectants, fuses, garbage cans, light bulbs and fluorescent tubes, mops, wax, soap, toilet paper, towels, outdoor flags, weed killers, and fertilizers; office supplies; repair and maintenance of equipment used in this program; and acquisition and replacement of related equipment.

Pupil Transportation. Pupil transportation means the conveying of pupils to and from school activities, between home and school, or between schools.

Direct charges to the pupil transportation program include salaries of directors and supervisors, bus drivers, clerks, and mechanics; salaries of other personnel whose assignments are related to the transportation of pupils, such as bus aides and security aides; employee benefits for all employees in this program; gas, oil, tires, and parts and supplies for the repair and maintenance of the buses; office supplies; insurance on buses and other vehicles used for transporting pupils; contracts for outside repair; contracts with individual(s), other districts, or firms for transporting pupils; rental of buses; and acquisition and replacement of equipment used for transporting pupils, including buses.

Auxiliary Programs

Community Services. Community services are those activities that have as their purpose community and school recreation and other activities authorized by the Civic Center Act (*Education Code* Section 40040 et seq.) and the Community Recreation Act (*Education Code* Section 10900 et seq.).

Direct charges to the community services program include salaries for playground directors, supervisors, or aides; salaries of associated clerks and other recreational personnel; paid overtime or extra time for custodial services performed entirely as a result of community services activities; employee benefits for all employees in this program; and those expenditures necessary to conduct activities under these acts.

Retiree Benefits. Direct charges to this program include fringe benefits, compensation deferred as a retirement incentive, or other payments that are made as a result of retirement and for which no services are being provided by the retiree. Consulting services and/or related benefit costs that are paid for services rendered by a retiree are charged to the appropriate program responsible for those services.

Food Services. Food services include management of the food services program of the school or school district, including the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Direct charges to the food services program include salaries of directors and supervisors, managers, cooks, helpers, bookkeepers, and clerks; employee benefits for all employees in this program; food; laundry; costs of purchase and operation of vehicles used in the delivery of food to various locations; insurance on vehicles used for food service; repair and maintenance of equipment used in this program; and acquisition and replacement of related equipment.

Child Development Activities. Child development activities include child care and development programs conducted by the district, such as day care programs and latch-key programs. Also included are programs provided to children in schools and in children's centers pursuant to *Education Code* sections 8200–8370. Certain child development programs shall be reported in the Child Development Fund only.

Nonagency Activities. Nonagency activities are those activities conducted on behalf of another agency, via a contract or agreement, in which the other agency retains the prime responsibility for delivery of the services. Such services may be instructional or support in nature.

Nonagency activities shall be classified as "educational" activities when the contracting agency is a public educational agency or "other" when the contracting agency is other than a public educational agency. Costs reported in this program may or may not include direct charges. However, direct support costs will most likely be reported when such activities are conducted, such as allocations for plant maintenance and plant operations, and school administration.

Facilities

Direct charges to the facilities program include all costs of obtaining land and buildings through purchase, lease, rental, or lease with option to purchase; major remodeling of buildings; construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; initial improvements to sites; and books and equipment for new buildings.

The salaries and other expenses of school district employees assigned specifically to the facilities program or architects, engineers, and contractors hired for capital improvement projects are recorded in this program.

Expenditures for all repairs to building structures (except repairs that add to the life of the existing facilities) are recorded in the maintenance program.

As a general guide concerning repairs to building structures, if changes of partitions (nonmovable type), the roof structure, or walls are *not* involved, the expenditures are recorded in the maintenance program; if such changes are involved, the expenditures are recorded in the facilities program. Expenditures for the initial installation and extension of service systems and other built-in fixtures in existing buildings are recorded in the facilities program, and expenditures for repairs and replacements of service systems and other built-in fixtures are recorded in the maintenance program.

Other Outgo

Debt Service. Debt service consists of expenditures for the retirement of debt and for interest on debt, except principal and interest on current loans (money borrowed and repaid during the same year). That portion of direct costs for issuing tax revenue anticipation notes (TRANs), including interest expense, which is equal to or less than investment earnings on TRANs proceeds, is to be charged to this program. If costs exceed investment earnings, the excess costs are to be charged to the district/county administration program.

Outgoing Tuition. Outgoing tuition is tuition for junior high school, tuition for instruction under interdistrict attendance agreements, tuition for regional occupational centers and programs, and other tuition.

Interfund Transfers. Interfund transfers consist of various transfers from the General Fund to various other funds, from the various funds to the General Fund, and between the various funds.

Site or Operational Unit

Instructional and support programs may be identified by school site, location, or operational unit in order to provide additional management information relative to the total operation of a district.

APPENDIX C:

STATE DEPARTMENT OF EDUCATION PROGRAM
COST ACCOUNTING QUESTIONS AND ANSWERS

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN REVISED FOR THIS MANUAL. ALL MATERIALS, INCLUDING PAGE NUMBERS, ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT.

Questions and Answers

On the

Annual Program Cost Data Report

J-380/J-580/J-780

Revised 4/89

Table of Contents

A. Program Classification Definitions A-1 - A-17

B. Distribution of Direct Support Costs - General B-1 - B-3

C. Documented Direct Support Cost Method C-1 - C-8

D. Assessment Activities D-1 - D-3

E. Allocated Direct Support Cost Method E-1 - E-15

F. Indirect Costs F-1

G. J-380/J-580/J-780 Report G-1 - G-5

H. Special Projects Accounting H-1 - H-11

I. Plant Maintenance and Plant Operations I-1 - I-4

J. Data Processing J-1 - J-2

K. Interagency/Nonagency Activities K-1 - K-9

L. Interprogram/Interfund Charges L-1 - L-5

M. Common Administration Districts M-1

N. County Offices of Education - Internal/External Programs N-1 - N-4

O. All Funds Concept O-1

P. Audit Requirements P-1

Q. Miscellaneous Q-1 - Q-4

R. Special Education R-1 - R-7

S. Joint Powers Agreement (JPA) Accounting S-1 - S-2

Index Index-1 - Index-6

1989
PROGRAM COST ACCOUNTING
QUESTIONS AND ANSWERS

A. Program Classification Definitions

1. Q: **How does one account for the program activities if the ROP program is operated by the school district itself?**

A: The school district would account for its own activities as an instructional ROP program.

REF: *California School Accounting Manual.*

2. Q: **Are projectors instructional equipment?**

A: Projectors may or may not be instructional equipment. Some school districts and county offices of education have projectors in their instructional media centers, and they are loaned out to the various programs. In this case, the projectors are a direct cost to the Instructional Media program. If projectors are purchased by a specific program, they are a direct cost to that program.

REF: *California School Accounting Manual.*

3. Q: **When we are determining whether or not equipment repairs should be a direct cost to other than the Plant Maintenance and/or Plant Operations programs, what types of equipment are we discussing?**

A: Instructional, office, and pupil transportation equipment tend to be the most common types.

REF: *California School Accounting Manual.*

4. Q: **Define an independent study center? More specifically, can it be a classroom in a necessary small school?**

A: If the school district is operating independent study centers under Education Code sections 46300(e), 51745, and 51746, then the costs would be reported in the Independent Study Centers program. If independent study programs are not centers, but are operated as part of another program, then the costs are charged to the other program (i.e., continuation education).

REF: *California School Accounting Manual.*

5. Q: **Would the Director of Juvenile Court Schools be charged to Instructional Administration?**

A: Yes, then his/her time could be distributed as a documented direct support cost to the Juvenile Court Schools program or allocated to all programs.

REF: *California School Accounting Manual.*

6. Q: **If you have personnel doing districtwide pupil attendance accounting, where should their costs be charged?**

A: These costs are charged as a direct cost to the District or County Administration program and then distributed as an indirect cost.

REF: *California School Accounting Manual.*

7. Q: **Where are the costs for ROP attendance clerks charged?**

A: If the personnel work is for activities that promote and improve school attendance of pupils, it's appropriate to charge them to Pupil Services, and then document those costs back to the ROP program or allocate the costs to all user programs. If the personnel record only attendance for reporting purposes, then the costs should be charged to the School Administration program.

REF: *California School Accounting Manual.*

8. Q: **Do Pupil Services program personnel work on attendance problems?**

A: If the personnel work on activities that promote and improve school attendance of pupils, not districtwide attendance reporting, their costs are charged as a direct cost to the Pupil Services program.

REF: *California School Accounting Manual.*

9. Q: **Where does one charge the support staff and materials associated with an administrative position?**

A: The support staff and materials are charged to the same program as the administrator. If you use a percentage distribution for the administrative positions, you may use the same percentage distribution for their support staff and materials. You may also choose to document these costs separately if it is believed that using the same percentage distribution does not accurately reflect the support staff's job responsibilities.

REF: *California School Accounting Manual.*

10. Q: **Would costs of continuation high schools be considered a separate program for reporting purposes?**

A: Yes, it is a separate program under the General Education category entitled "Continuation Education."

REF: *California School Accounting Manual.*

11. Q: **Is ROP/C considered to be a Regular Education program?**

A: ROP/C is a separate program under the category entitled "General Education Instructional programs."

REF: *California School Accounting Manual.*

12. Q: **How do I charge the costs of a principal who is a principal of a special education school but also is in charge of the Transportation program?**

A: This person is performing two functions, one as a principal and the other as a transportation supervisor. The cost for that person is to be distributed as a direct cost to the two programs. He/she will be charged as a direct cost to the School Administration program for the number of hours a day spent as a principal. Additionally, he/she will also be a direct cost to the Transportation program for the number of hours a day spent as a transportation supervisor. If the only programs operated at the site are Special Education programs, then the costs that could be documented to special education would be the direct costs in the School Administration program. However, if time is documented to any program, all time must be documented. If there are multiple programs at the site, the costs in the School Administration program cannot be documented to any program, but must be allocated to all user programs.

REF: *California School Accounting Manual.*

13. Q: **For a small school district where the superintendent is the principal and also performs district administration functions, how do you account for the costs?**

A: If you don't want to document the costs for a superintendent/principal, you may allocate 70% of the costs to the School Administration program and 30% to the District Administration program.

REF: *California School Accounting Manual.*

14. Q: **For a small school district, do you have to further distribute a superintendent's/principal's salary and fringe benefits as a direct cost to transportation, cafeteria, etc?**

A: No. Just distribute the costs as 70% to the School Administration program and 30% to the District Administration program.

REF: *California School Accounting Manual.*

15. Q: **Does the Gifted and Talented (GATE) program refer only to those activities categorically funded by the State? How does a school district account for those activities if the district provides additional funding?**

A: Any activities for GATE programs, whether funded by the school district or the State, will be accounted for under your General Education Gifted and Talented program. Direct costs are reported in column 1a and direct support costs are reported in columns 4 and/or 5 of the J-380.

REF: *California School Accounting Manual.*

16. Q: **What is to be the total cost that is reported on the "Food Services" line?**

A: All expenditures funded by the General Fund of the school district for food service activities will be reported on this line. There may be some direct costs, direct support costs, and also indirect costs. Costs may also be distributed from the Food Services program as a direct support cost to user programs under limited circumstances. (These limited circumstances are noted in the *California School Accounting Manual*). The Meals for the Needy add-on to the K-12 Revenue Limit is not reported on this line.

REF: *California School Accounting Manual.*

17. Q: **To which program are rentals and leases of facilities/classrooms a direct cost?**

A: Rentals and leases of facilities/classrooms are a direct cost to the Facilities - Rents and Leases program. Rentals and leases of equipment are a direct cost to the program receiving the benefit of that equipment.

REF: *California School Accounting Manual.*

18. Q: **To which program are telephone expenditures a direct cost?**

A: Telephone expenditures are a direct cost to the Plant Operations program.

REF: *California School Accounting Manual.*

19. Q: **Where does one account for the cost of classrooms owned by the federal government?**

A: If the LEA leases and/or rents the classrooms from the federal government, then the costs are to be a direct cost to the Facilities - Rents and Leases program. The costs will then be distributed back to all programs of the LEA based on the Classroom Units Allocation Method.

REF: *California School Accounting Manual.*

20. Q: **If our district has a centralized Xerox machine where teachers send their materials for duplication, can the cost of these materials be a direct cost to the Instructional program?**

A: Instructional materials are direct costs to the Instructional program. In this particular situation, the duplication costs should be distributed back to each of the user programs by using the new account number 5700, which was established in 1986-87.

REF: *California School Accounting Manual.*

21. Q: **To which program are the costs for noon duty supervisor direct costs?**

A: Noon duty supervisors' costs are direct costs to the Instructional program. These individuals relieve the teacher of supervision during the instructional day much as a classroom aide does. They are no longer charged to the Community Services program.

REF: *California School Accounting Manual.*

22. Q: **How does an LEA distribute as a direct cost, then allocate, the costs for an individual who is the Director of Special Education, Department Head of Juvenile Hall, Department Head of JTPA (working only with special education students), and principal of a special education school?**

A: The LEA must first identify the programs to which this individual is a direct cost and determine the percent of time the person spends in each program. Identification is as follows:

- Director of Special Education and Department Head of Juvenile Hall are direct costs to Instructional Administration;
- Department Head of JTPA (Job Training Partnership Act) is a direct cost to Special Projects Administration;
- Principal of a special education school is a direct cost to School Administration.

Once you have determined the amount of time spent in each of these support programs, then follow the prescribed methods in the *California School Accounting Manual* for distribution of these support programs to user programs. In this case, Instructional Administration and School Administration are allocated on an FTE basis; Special Projects Administration is allocated on a ratio of costs basis.

Additionally, the LEA may wish to review this person's time to determine whether or not to document the time directly to the user programs. The time that is charged to Instructional Administration and to Special Projects Administration can be documented back to the user programs. The time that is charged to School Administration may not be documented back to the user programs unless this person is a principal of a single site on which there is only one educational program in operation, i.e., exclusively special education or exclusively ROC/P.

REF: *California School Accounting Manual.*

23. Q: **To which program does one charge the expenditures for leasing or renting space for storage facilities?**

Also, to which user programs does one allocate the cost of leasing this space?

A: The cost of leasing or renting storage space is a direct cost to the Facilities - Rents and Leases program, which is then distributed to all programs operated by the LEA based on the Classroom Unit allocation method. You may not document these costs to specific user programs unless you are required by state or federal agencies for programmatic purposes to rent or lease a facility on a site where there are no LEA-owned facilities. Review the *California School Accounting Manual* for more specific requirements in this area.

REF: *California School Accounting Manual.*

24. Q: **If an LEA maintains a Child Development Fund, what other costs are reported on EDP 458, the Child Development Activities program line?**

A: Locally funded latchkey programs would be reported on this line, even if your LEA maintains a Child Development Fund. There may also be some direct support costs and indirect costs distributed to this particular EDP number; these costs would be distributed if the General Fund contributed to the Child Development Fund, but the Child Development Fund did not pay for those contributions and, therefore, the General Fund incurred the expense.

REF: *California School Accounting Manual.*

25. Q: **In our district, the vast majority of instructional equipment is available for utilization by all students within a school facility. Normally this equipment is kept either in common areas or in the media center. To which program should the repair of this equipment be considered a direct cost?**

A: In this particular example, all equipment repairs should be charged to the instructional media center, since the equipment is stored in either the media center or a general use storage area. The repair of this equipment should not be charged individually to programs because all programs have equal access to this equipment. If the equipment repairs are charged to the Instructional Media program, then those costs will be distributed as an allocated direct support cost to all instructional programs based on the FTE in the various instructional programs.

REF: *California School Accounting Manual.*

26. Q: **Is fire and liability insurance a direct cost to the Plant Operations program or to the District Administration program?**

A: Fire and liability insurance is a direct cost to the District/County Office Administration program and, as such, will be distributed as part of the indirect cost pool. The rationale for this decision is that these types of insurance are not readily identifiable to specific programs and, therefore, should be distributed proportionately to all programs. Examples of types of insurance that are a direct cost to the user programs are pupil insurance, driver training vehicle insurance, and pupil transportation vehicle insurance.

REF: *California School Accounting Manual.*

27. Q: **The California School Accounting Manual allows an assistant superintendent of instruction to be allocated 50% to instructional administration and 50% to district administration. The Object of Expenditure Codes by Major Program matrix (beginning on page 4-33 of the California School Accounting Manual) does not indicate that an assistant superintendent may be charged to the Instructional Administration program. Can one assume that this matrix is not going to convey every possible situation that could occur?**

A: The Object of Expenditure Codes by Major Program matrix was intended to provide information on the types of expenditures that may be considered direct costs to the various programs. However, this chart was not intended to be all inclusive, and there may be situations that are not illustrated by this particular chart.

REF: *California School Accounting Manual, pages 4-33 through 4-35.*

28. Q: **To which program do you charge an individual who serves as both the school district psychologist and the director of curriculum?**

A: The individual should determine the percent of time spent as a psychologist and the percentage of time spent as the director of curriculum. The FTE spent as a psychologist would be a direct cost to the Pupil Services program. The FTE spent as the director of curriculum would be a direct cost to the Instructional Administration program.

REF: *California School Accounting Manual.*

29. Q: **Please provide an example of the type of service classified as Instructional Administration.**

A: Direct costs of the Instructional Administration program are those costs involving the area of responsibility for the improvement of teaching through a program of leadership, guidance, and assistance to aid teaching staff and to improve curriculum and curriculum materials used by teachers. Typical personnel charged to this program would be directors or supervisors of elementary and/or secondary instruction, curriculum laboratory salaries, directors or supervisors of special education, bilingual education or similar programs, and associated costs for those individuals. For further information refer to the *California School Accounting Manual*.

REF: *California School Accounting Manual.*

30. Q: **Our school district has a person who performs the functions of a superintendent, principal, and teacher. This individual is paid from the regular teacher salary schedule and receives an additional stipend of $3,000 per year to perform administrative functions. The person teaches full time or the same amount of hours that all other teachers are required to teach in this district. How do we apply the 70%/30% split to this person's salary?**

A: This case is a somewhat unusual situation since the person teaches full time and receives a stipend to perform the administrative functions. The person does not receive a salary to perform all three functions. The person receives a salary to teach plus a stipend to perform the superintendent-principal functions. In this particular situation, the salary would be charged to the regular education program because the individual teaches full time and is paid from the teacher salary schedule for the teaching responsibility. The $3,000 stipend would then be prorated 70% to the School Administration program and 30% to the District Administration program.

REF: *California School Accounting Manual.*

31. Q: **Where would one report costs for secondary teachers?**

A: The costs for secondary teachers would be reported on the J-380 under the Regular Education (EDP 110) line.

REF: *California School Accounting Manual.*

32. Q: **Where does an LEA account for the state school building loan repayment?**

A: Beginning with the 1988-89 fiscal year, this repayment is reported in the Tax Override Fund and, therefore, is no longer reported on the J-350.

REF: *California School Accounting Manual.*

33. Q: **To which program is postage cost a direct cost?**

A: Postage should normally be charged to the District Administration program. This cost will be distributed back to all programs as part of the indirect cost rate allocation.

REF: *Program Cost Accounting Subcommittee.*

34. Q: **To which program are the expenditures charged for transporting ROC/P students from school to school?**

A: The transportation of ROC/P students from school to school is considered as "other miles," per the J-141. "Other miles" are accumulated in the Transportation program and subsequently charged as a direct support cost to the ROC/P program using the 7300 account code to transfer the expenditures from the Transportation program to the ROC/P program. These costs must still be reported on the J-141.

REF: *Program Cost Accounting Subcommittee and J-141 form.*

35. Q: **If custodians are provided additional overtime to clean the facilities used by the community, can this be a direct charge to Community Services?**

A: If the custodian is paid overtime for providing these services, then the cost can be a direct charge to the Community Services program. If the custodian is paid his or her regular salary, then the cost must be a direct cost to the Operations program and may be distributed to the Community Services program based on the CU method.

REF: *Program Cost Accounting Subcommittee.*

36. Q: **Our district has hired two accountants, one who works for the special education director and one who works for the special projects director. Can these accountants be charged as a documented direct support cost to special education and a direct cost to the Special Project Administration program?**

A: Normally, accountants are charged to the District Administration program as a direct cost. However, there are circumstances in which they can be charged as a direct cost to other programs. The general criteria for making this determination are as follows: there are set functions and services that a business office provides to all programs in the school district; if the individuals in question provide these same services as the business office, then their salaries and associated costs must be charged as a direct cost to the District Administration program. If, however, the accountants provide supplemental services above the level provided by the business office or they provide services normally required of program managers, then their salaries and associated costs may be charged to the specific program; if this situation occurred, then the one accountant would be direct cost to the Instructional Administration program, and one would be a direct cost to the Special Projects Administration program. The accountant charged to the Instructional Administration program could then be distributed as a documented direct support cost to special education.

REF: *Program Cost Accounting Subcommittee.*

37. Q: **If the PTA pays the school district to provide field trips for certain grade levels, to which program is this a direct cost?**

A: All transportation costs are accumulated in the Transportation program. Then the costs of field trips are charged as a direct cost to the user program using the 5700 account code to transfer the expenditures from the Transportation program to the user program. These costs must still be reported on the J-141. In the case cited here, the user program would be an Instructional program.

REF: *California School Accounting Manual.*

38. Q: **Our district rents portables with mitigation fees. How do we account for the portables?**

A: If the mitigation fees are SB 201 funds, the expenditures from these revenues must be reported in the Capital Projects Fund, not the General Fund. If the mitigation fees are not SB 201 funds and are deposited in the General Fund, then the cost of the portables is charged to the Facilities - Rents and Leases program. If the portables are rented and are not a lease-purchase, the rental expenditures will be distributed as an allocated direct support cost via the CU method.

REF: *California School Accounting Manual.*

39. Q: **Is a district-funded Saturday Honors program the same as the Gifted and Talented program on the J-380?**

A: In order to be reported as a Gifted and Talented program on the J-380, the Saturday Honors program must be operated in accordance with Education Code Section 52202.

REF: *California School Accounting Manual.*

40. Q: **To which program would you record data processing costs associated with report cards, scheduling and test scores? How do you allocate these costs between the Regular Education program and the Special Education program?**

A: The data processing costs associated with these activities would be initially charged as direct costs to the Centralized Data Processing program. The cost for report cards and scheduling would then be documented back to the Regular Education program. The cost for scoring of tests would be documented back to the Pupil Services program. The costs would be documented based, on CPU time. No cost for report cards or scheduling would be charged to special education.

REF: *California School Accounting Manual.*

41. Q: **How would a school district account for the expense of the services of the county office of education business person?**

A: The school district would account for this expense under the District Administration program, account number 5800.

REF: *California School Accounting Manual.*

42. Q: **Are dedicated phone lines installed for the operation of computers to be a charge to the Plant Operations program or the Data Processing program?**

A: Normally, telephone costs are charged to the Plant Operations program and are distributed back to user programs based on the CU allocation method. However, if there are dedicated phone lines installed exclusively for operating the computers and transmitting data to user agencies, then that cost shall be a direct cost to the Data Processing program. This is the one exception to the recording of telephone expenses in the Plant Operations program.

REF: *Program Cost Accounting Subcommittee.*

43. Q: **Our county office of education has a food services program but serves only special education students. Since the county office has no general fund to pay for the food services costs, can these costs be reported as a support cost to the Special Education program?**

A: No. The costs may not be reported as a support cost to the Special Education program unless the Food Services program is operated exclusively to satisfy educational requirements found in the student's IEP. A normal cafeteria/food services operation would be reported as an auxiliary program. The costs are not distributed back to any user program.

REF: *California School Accounting Manual.*

44. Q: **In our school district, the Cafeteria program is required to pay for fringe benefits of retired personnel who worked in the Food Services program. Are these costs to be charged to**

the auxiliary program, entitled "Retiree Benefits," or to the Food Services program?

A: All benefits paid on behalf of retired persons are to be recorded as a direct cost to the auxiliary program entitled, "Retiree Benefits." These costs are not distributed back to any user program.

REF: *California School Accounting Manual.*

45. Q: **If an Independent Study program is operated within a continuation education school or any other designated instructional program, is the independent study to be reported as part of that program or as part of the Independent Study program on the J-380/J-580/J-780?**

A: Independent study must be part of an independent study center in order to be reported to the Independent Study programs line on the J-380/J-580/J-780. Independent Study programs conducted within continuation education schools or other instructional programs are reported as part of the appropriate instructional program.

REF: *Program Cost Accounting Subcommittee.*

46. Q: **Are Community Schools Type C students educated by county offices of education to be reported under the Juvenile Hall program?**

A: No. These students are to be reported under the Community Schools program.

REF: *California School Accounting Manual.*

47. Q: **If an LEA operates a program on behalf of another agency and the costs of operation exceed the revenues, where are the excess costs reported?**

A: If the LEA has unfunded costs in operating a program, those costs are reported as part of the Nonagency program. The LEA is to report the total cost of operating the program for the other agency regardless of the reimbursement rate.

REF: *Program Cost Accounting Subcommittee.*

48. Q: **To which program does one report expenditures from lottery revenues?**

A: Expenditures from lottery revenues are not maintained in a separate program. These costs are to be reported in the program to which they are a direct cost.

REF: *Program Cost Accounting Subcommittee.*

49. Q: **To which program do you charge the cost of a substitute teacher who was hired so that the regular teacher can be given release time for negotiations?**

A: The substitute salary expense should be charged to object 1100 and to the appropriate instructional program of the regular teacher.

REF: *Program Cost Accounting Subcommittee.*

50. Q: **To which program do you charge campus aides who provide security for the campus?**

A: If the campus aides are hired to provide security for the campus, the costs for these services are charged to the Plant Operations program.

REF: *California School Accounting Manual.*

51. Q: **To which program does an LEA charge the costs of maintenance and repair of motor pool vehicles?**

A: If the motor pool vehicles are used for purposes other than student transportation and are not specifically identifiable to an individual program, they are charged to the District Administration program and distributed as part of the indirect cost allocation. If a motor pool vehicle is purchased by a specific program and used only by that program, then the repair and maintenance costs would be charged to that specific program.

REF: *Program Cost Accounting Subcommittee.*

52. Q: **Our district has a teaching principal who also performs the duties of the district superintendent and is paid based on a contract negotiated by the individual and the board. The individual teaches, as requested by staff members, but has no permanent teaching role. How is the direct cost determined for the various programs?**

A: In this situation, since the amount for the time spent as a teacher and as a principal are commingled under one contract amount, then the distribution should be as follows:

> The individual is to document his/her time. The percent of time that is spent teaching should be recorded to the Instructional program; the balance may be allocated to the District Administration program and

the School Administration program, based on a 30%/70% split. The register will suffice as the documentation for the instructional time. If the individual has documented his/her time accurately to the District Administration program and the School Administration program, these percents may be used in lieu of the standard 30%/70%.

REF: *Program Cost Accounting Subcommittee.*

53. Q: **To which program should typewriters and maintenance of typewriters be considered a direct cost?**

A: Typewriters are a direct cost to the program that owns or uses the typewriters. In all cases, maintenance of equipment follows the equipment and is charged to the same program to which the equipment is charged.

REF: *California School Accounting Manual.*

54. Q: **Which programs are charged for the direct cost of a nurse that is funded in part by a special project and funded in part by the General Fund?**

A: In column 1a of the J-380/J-580/J-780, the portion of the nurse's time that is funded by the special project is reported in column 1a of the special project as a donor-authorized cost. The balance of the cost of the nurse is charged to the Pupil Services program. The nurse's cost that has been charged in column 1a to the special project will then be transferred in column 2 from the special project to the Pupil Services program. In column 3, the entire cost for the nurse will be a direct cost to the Pupil Services program. The district may then distribute the Pupil Services program cost either as a documented direct support cost back to the special project or as an allocated direct support cost using the FTE allocation method.

REF: *California School Accounting Manual.*

55. Q: **If employee benefits are accumulated in a holding program, how are they distributed back to the appropriate individual programs?**

A: The employee benefit cost must follow the employee and, therefore, must be charged to the program to which the employee is charged. These costs will have to be distributed from the holding program to the program to which the employee was charged on an individual basis.

REF: *California School Accounting Manual.*

56. Q: **To which program do we charge the administrator of the GATE program?**

A: The costs associated with an administrator of the GATE program should be charged to the Instructional Administration program, because the GATE program is considered part of the General Education program area rather than a special project. The costs for the administrator may be distributed back to the GATE program as either documented direct support costs or as allocated direct support costs. If the allocated direct support cost method is used, the costs for the GATE administrator would be distributed back to all instructional programs using the FTE allocation method.

REF: *California School Accounting Manual.*

57. Q: **Why aren't bus tickets for home to school transportation a direct cost to ROP?**

A: Direct costs to ROP are instructional activities. Bus tickets are not an instructional activity; transportation is a support function to the ROP program. Tickets are a direct cost to the Transportation program and can subsequently be distributed as documented direct support costs to the ROP program, using object of expenditure 73XX.

REF: *California School Accounting Manual.*

58. Q: **How are the costs of a principal/teacher distributed?**

A: The costs must initially be distributed as direct costs to both the Regular Education and the School Administration programs. The documentation for the time spent teaching should agree with the attendance registers.

The program cost accounting system does not address documentation of direct costs. However, if the principal is a principal of a single program site and, therefore, chooses to document his/her time to a specific program, then the individual must document all of his/her time. If the principal has his/her time allocated, then there are no requirements to document any time for this individual. The program cost accounting system rules specify that if an individual in a support program is going to document his/her time as a documented direct support cost to a specific program, then the individual must document all his/her time. Please note that the register will suffice for the documentation of the instructional time.

REF: *California School Accounting Manual.*

59. Q: **Our school district has a dormitory for high school students which is provided in lieu of transportation. Under which program would we account for the costs?**

A: If the school district provides for board and lodging to pupils in lieu of providing for home-to-school transportation, the costs are charged to the Transportation program.

REF: *Education Code Section 41850(B)(3).*

60. Q: **To which program are field trips and "other miles" a direct cost?**

A: Field trips are charged as direct costs to the user program. The charges for field trips can be transferred to the various user programs from the transportation program by using account number 5700. Each LEA will still be required to account for its total transportation costs. Therefore, it is recommended that the initial costs be charged to the Transportation program, then transferred to the user programs prior to completion of column 1 of the J-380.

"Other miles" are direct costs to the Transportation program and should be distributed as a documented direct support cost to the programs incurring the "other miles."

REF: *Program Cost Accounting Subcommittee.*

B. Distribution of Direct Support Costs - General

1. Q: **Can a combination of documented and allocated direct support cost methods be used for distribution of Transportation costs?**

A: Yes. The documented method may be used for specific use buses and "other miles." All "other costs" have to be allocated.

REF: *California School Accounting Manual.*

2. Q: **We have a total of 300 special day class students who are being transported; 150 are being transported exclusively on a special bus; 150 are being transported with regular day class students. How do we distribute these costs?**

A: You would document all the costs for the bus that is transporting only special education students. Then subtract those costs from your total Transportation program costs. The residual in Transportation is going to be allocated to all user programs based on the Pupils Transported method.

REF: *California School Accounting Manual.*

3. Q: **For Instructional Administration, can only the allocated method be used?**

A: For Instructional Administration, you may use the Allocated and/or Documented Direct Support Cost methods.

REF: *California School Accounting Manual.*

4. Q: **Are you limited to using only one distribution method per program?**

A: You may use a combination of the Documented and/or Allocated Direct Support Cost methods for each support services program, unless that support service program prohibits the documented method.

REF: *California School Accounting Manual.*

5. Q: **Once you have chosen either the Documented or Allocated Direct Support Cost method, can you, in subsequent years, change that decision?**

A: Yes. You can choose to document in one year and allocate the next year or vice versa.

REF: *California School Accounting Manual.*

6. Q: **Can we use the Allocated Direct Support Cost method in lieu of the Documented Direct Support Cost method?**

A: Yes, for all activities except special education assessment activities which must be documented.

In most cases, the Allocated Direct Support Cost method should be used unless you determine that the use of this method distorts the reporting of expenditures from support activities.

REF: *California School Accounting Manual.*

7. Q: **How does an LEA report support costs for the ROC/P program?**

A: If the LEA operates the ROC/P program, direct support and indirect support costs will be distributed to the ROC/P program based on the prescribed documented or allocated methods. If the LEA does not operate the ROC/P program, but does provide support activities to this program, then the direct support and indirect costs will be distributed to the Nonagency Activities program based on the prescribed methods.

REF: *California School Accounting Manual.*

8. Q: **How does one distribute support costs for clerical and coordinative services to the GATE program?**

A: Costs for the coordinator of the GATE program and related clerical support are initially a direct cost to the Instructional Administration program. Costs of the Instructional Administration program may be distributed as either a documented or allocated direct support cost. If the costs are distributed as an allocated direct support cost, the FTE Teacher's Method must be used. Therefore, in order to allocate these administrative costs to the GATE program, an FTE teacher value must be assigned to the GATE program. If there are no FTE teachers in the GATE program, no administrative costs can be allocated to this program. However, the coordinative and support costs may be documented to the GATE program.

REF: *California School Accounting Manual.*

9. Q: **If certain programs, such as Mentor Teacher and/or Classroom Teacher Instructional Improvement programs (CTIIP), are not administered by the director of special projects, but are administered by another administrator such as the director of instruction, are those costs reported under Special**

Projects Administration? How are the costs distributed back to the Special Projects as direct support costs?

A: In addressing the first question, if the individual is employed as a director of instruction and not as a combination director of instruction/director of special projects, then that individual's costs would be a direct cost to the Instructional Administration program. No cost would be charged to the Special Projects Administration program. For question two, if the district wants to distribute some of the director of instruction's costs to the CTIIP and Mentor Teacher programs, then the director of instruction must document all of his/her time. Based on this documentation, part of the cost can be distributed as a documented direct support cost to the Mentor Teacher program and the CTIIP program as well as to the other programs he/she supervises.

REF: *California School Accounting Manual.*

C. Documented Direct Support Cost Method

1. Q: **What is considered a document for the purposes of documentation of an employee's time when using the documented direct support cost method for distribution of those costs?**

A: The form of the document has not been specifically defined by the State Department of Education. It is a record that contains the following kinds of information:

1. The employee's name
2. The employee's social security number
3. The dates the employee worked
4. The time spent by the employee on each activity
5. The signature and date of the employee who is certifying the actual time spent on those activities
6. The signature and date of the employee's supervisor certifying that he/she agrees that the employee did spend his/her time accordingly

The above are elements of information that must be in the document that will be retained by the school district or county office of education. In the *California School Accounting Manual*, the State has provided you with a sample of such a document for both the employee who is doing assessment activities and the employee who is doing nonassessment activities.

If you look at the information contained in the samples, you will note that it contains all of those elements that have been listed above. The State has not required a standard form because in discussing this issue with school districts and county offices of education, many would like to put additional information on this form to be used for management purposes. Therefore, the elements enumerated above are minimum requirements.

This is a summary document, which must be backed up by what we call "contemporaneous records." A contemporaneous record can be an employee's calendar. An example of what an acceptable calendar might look like is provided in Attachment F.

Contemporaneous records might also be minutes of meetings which show the date of the meeting, the time of the meeting, and who was present. It could be a notice of in-service activities which shows the people who attended that in-service activity. It is any detailed record that is going to document specifically where the person was, at what times, on what day, and what activities were being performed.

REF: *California School Accounting Manual.*

2. Q: **What are the documentation requirements for nonpersonnel costs?**

A: The documentation for nonpersonnel costs could be a purchase order, a warrant, a contract, a warehouse requisition for transmitting supplies from the warehouse to the various programs, etc. These types of information would be available within the school district or county office of education to substantiate the purchases charged to each program.

REF: *California School Accounting Manual.*

3. Q: **If only the summary activity worksheet is to be submitted to the business office and if the auditor chooses an employee to audit, how do you obtain the detailed contemporaneous records?**

A: Contemporaneous records must be retained by the school district or county office of education for a minimum of three years to meet audit requirements.

These records can be retained, however, by the employees and/or their supervisor. Each school district and county office of education must determine where the contemporaneous records are to be kept.

REF: *California School Accounting Manual.*

4. Q: **In earlier workshops the presenters indicate that you must document products or services. Does that mean that we are progressing from a specific item of documentation to an entire program?**

A: We are not progressing towards documentation of an entire program. We have been unable to clearly define "an item." Therefore, we thought we would attempt to describe an item as a product or service.

What we mean by "item" is, for example, a person. If you are going to document the time a director of curriculum gives to special education, you have to document the director's whole salary. You may not document only the portion of the director's time that is spent on special education.

REF: *California School Accounting Manual.*

5. Q: **Would one use a time sheet or some other similar record to document 100% of a person's time to special education?**

A: If costs are going to be documented, a contemporaneous record must support those costs, even if the costs are 100% in support of only one program. However, on the Employee Activity Worksheet only a certification by the employee that he/she has spent 100% of his/her time on a specific program is required.

REF: *California School Accounting Manual.*

6. Q: **On the sample Employee Activity Worksheet, if a person is working in support of only one program, would all that is required be a short description of work performed and a signature? Is no other documentation required?**

A: Contemporaneous records would also be required to substantiate any employee activity worksheet. This may be the job description indicating what the individual's responsibilities are and a calendar that will reflect, in general, the activities of the day.

REF: *California School Accounting Manual.*

7. Q: **Can the sample Employee Activity Worksheet be used for an employee having more than one position?**

A: The sample was designed for an employee with one position. However, you can modify it to allow the individual to fill in his/her work activities for multiple positions.

REF: *California School Accounting Manual.*

8. Q: **If you document a principal's time, is the concept that the principal would not exist if that program did not exist?**

A: In order to document a principal's time, there can be only one program at that site. Therefore, if that program was not there, the principal would not be there.

REF: *California School Accounting Manual.*

9. Q: **If you have a principal who is in charge of a site that has continuation education, ROP, and independent study, can you document his/her time to those programs?**

A: No, you cannot document the principal's time to those programs. That person's salary has to be allocated as part of the total School Administration program to all user programs. The only time you may document a principal's time is when there is only one program at that site.

REF: *California School Accounting Manual.*

10. Q: **Do you have to document a person's cost if he/she is working in support of more than one program?**

A: The only costs which are required to be documented are costs of personnel performing assessment activities. All other costs may be allocated.

REF: *California School Accounting Manual.*

11. Q: **If there is a pool of personnel who serve special education, pregnant minors and state hospitals, can you document their costs, or do the costs have to be allocated?**

A: You can document their time, but you have to document their time to each program. If you document a person's time, other than assessment personnel, you have to document all the person's time, not just part of his/her time.

REF: *California School Accounting Manual.*

12. Q: **If you document a person's time, do you document just the first eight hours of person's time or all of his/her time?**

A: It depends on whether the person is devoting 100% to one program or whether you are splitting the employee's salary between two or more programs.

If a person is devoting 100% to one program, merely document his/her entire time to that program, regardless of the hours worked.

If the person is split among several programs, then keep track of the total hours the employee works, whether, for example, it is six, eight or ten hours. Then, find out what percent each program's hours are to the total hours worked and distribute the costs based on those percentages.

REF: *California School Accounting Manual.*

13. Q: **There has been some discussion previously about a date being designated to make an FTE count. Is there a date?**

A: You may want to use December 1 and April 1 because you are already using these dates to collect FTE information for special education. However, any dates are acceptable as long as all changes made through the second semester are incorporated.

REF: *California School Accounting Manual.*

14. Q: **Can you document transportation costs?**

A: The only time that transportation costs can be documented is for a specific use bus or for other than home-to-school miles.

REF: *California School Accounting Manual.*

15. Q: **Why would anyone need to document his/her time if he/she spends 100% on one program?**

A: AB 2557 requires that you allocate all support services program costs unless you document.

Documenting requires you to have some sort of auditable records showing how you spent your time, even though it is 100% in one program.

REF: *California School Accounting Manual.*

16. Q: **For what types of employees might documentation of time be considered appropriate?**

A: Directors of special education might be individuals who would have their time documented. They are part of the Instructional Administration program. Their time would be distributed to all programs using Instructional Administration services based on the FTE allocation method, unless you document. You would probably want to document the costs for the special education director and his/her support staff because the director really serves only special education, not all programs in the school district or the county office of education.

REF: *California School Accounting Manual.*

17. Q: **Can instructional media costs be documented?**

A: No.

REF: *California School Accounting Manual.*

18. Q: **How would you provide for a direct support charge to ROP for the personnel costs of those employees who buy bus tickets if the personnel are charged as direct costs to the Transportation program?**

A: You cannot document these personnel costs of employees as a direct support cost to ROP because they are part of the Transportation program and have to be allocated to all user programs.

REF: *California School Accounting Manual.*

19. Q: **If you have a bus that has a combination of special education and regular education students, can you document the costs?**

A: If you have a bus that transports students who are in more than one program, you cannot document any costs. You must allocate based on the Pupils Transported method.

REF: *California School Accounting Manual.*

20. Q: **For ROP transportation costs that are not home-to-school costs, how would you report them?**

A: These costs are "other miles" and would be documented to the ROP program.

REF: *California School Accounting Manual.*

21. Q: **Which direct costs of the Facilities program can be documented back to specific user programs?**

A: Of the allowed direct costs, the only ones that can be distributed back to user programs are the costs for leasing and/or renting facilities. Generally, lease or rental costs may not be documented to user programs except under the following condition:

> If the educational agency rents or leases the facility on a site on which no agency owned facilities are located and they are required to locate appropriate sites by the state or federal government in order to meet programmatic requirements.

It is assumed that these costs are an agency cost of doing business and, therefore, are to be allocated back to all Instructional, Special Projects and Auxiliary programs operated by the LEA.

REF: *California School Accounting Manual.*

22. Q: **For other than home-to-school miles, are transportation costs to be documented using a fixed rate per mile plus paid driver layover time? How do you determine the fixed rate per mile?**

A: The *California School Accounting Manual* does not give guidelines on the determination of the fixed rate per mile. It is up to each district to determine this rate. The prior year's J-141 rate could be used if it closely approximates the current year's rate, or the current year's estimated J-141 rate per mile could be used. An exact rate per mile from the J-141 for the current year is not required to be used. However, any rate established should approximate the rate calculated at the end of the year.

REF: *California School Accounting Manual.*

23. Q: **The California School Accounting Manual indicates that salaries of personnel working in two or more programs should be prorated to those programs on the basis of time spent. Does this mean that the individual has to document his/her time? If so, must the documentation be on the basis of actual time, or can an historical analysis of the time be used in lieu of actual time?**

A: First, the *California School Accounting Manual* refers only to the documentation of salaries of support personnel to user programs. The *California School Accounting Manual* is silent on the requirements for documentation of direct costs to programs. As of this date, documentation of direct costs to programs has not been addressed by the Program Cost Accounting Subcommittee. However, if a person's salary will be distributed as a documented direct support cost to user programs, the time must be documented. The actual time spent must be documented; you may not use an historical analysis of time spent.

REF: *California School Accounting Manual.*

24. Q: **If an LEA has a job cost system, can the system be considered the basis for the Documented Direct Cost method?**

A: In order to document costs, the costs must be recorded on a time accounting basis. If your job cost system employs a time accounting basis for the distribution of costs, it could be used to document costs when the support program allows for documentation of costs. However, most job cost systems are used for the allocation of maintenance and operations costs. Under the J-380/J-580/J-780 methodologies, Plant Maintenance and Plant Operations costs may not be documented to any program except under limited circumstances for county offices of education; they must be allocated.

REF: *California School Accounting Manual.*

25. Q: **How does one distribute costs for data processing services?**

A: Generally, costs for data processing services are to be documented to the user program. If you are unable to document, the costs are to remain as residual costs in the Data Processing program and, therefore, will become part of the indirect cost distribution. If the costs are documented from the Data Processing program, they must be documented, based on CPU time for each user program. The exception to the CPU time is for research and development costs, which may be documented back to user programs on a time and materials basis.

REF: *Program Cost Accounting Subcommittee.*

26. Q: **Are there circumstances under which the Food Services program can be documented to the Special Education program?**

A: A portion of the Food Services program may be documented to the Special Education, Special Day Class program if the child's IEP indicates that as part of the curriculum it is necessary for the child to be taught to prepare, serve, and/or eat the food.

REF: *Program Cost Accounting Subcommittee.*

27. Q: **What type of backup data will auditors be looking for to substantiate the distribution of salary and fringe costs to more than one program as a direct cost?**

A: The Program Cost Accounting System does not address the documentation of direct costs to programs. There is a requirement to document the costs from support services programs that are going to be distributed as direct support services costs to a specific instructional program. However, it is recommended that your LEA determine, as accurately as possible, the amount of time that is spent in each program. It is further suggested that the individuals keep time sheets for a certain period of time to validate these percentages that have been assigned to each program.

REF: *Program Cost Accounting Subcommittee.*

D. Assessment Activities

1. Q: **If the school district does not want to document pupil services activities, can it allocate all of the costs?**

A: Yes, except for assessment activities.

There was considerable discussion with many different groups on assessment activities. Our choices were that we could allocate pupil services costs to all programs or document some costs to specific programs. If costs are allocated only, you will decrease your support to special education because a majority of pupil services personnel spend much of their time, if not all of their time, on special education activities. With new funding formulas being developed for special education, it is important to accurately identify all appropriate costs of special education.

REF: *California School Accounting Manual.*

2. Q: **If individuals work eight hours a day just doing assessments, do they need to document their time?**

A: Yes.

REF: *California School Accounting Manual.*

3. Q: **For those personnel who are documenting assessment activities, does the balance of their time have to be documented or can that time be allocated?**

A: Because assessment activities are the only activities that are required to be documented, we have said that for assessment personnel only, the balance of their time may be allocated.

However, we recommend that you closely review the balance of the activities of the assessment personnel that you want to allocate. The reason for this is that, in many cases, you will find that the balance of the time spent by assessment personnel is really spent on some sort of special education activity. Therefore, you may wish to document these activities, not allocate. If you allocate the balance of this time, it will be allocated proportionately to every user program.

REF: *California School Accounting Manual.*

4. Q: **Do documented assessment activities include the cost for supplies, clerical personnel, etc?**

A: All costs for assessment activities will be documented to the Assessment program. However, only pupil services personnel must document their time. From this documentation, a ratio of time spent in the Assessment Activities program to total time worked is established. This same ratio can then be used to distribute all costs for clerical support and supplies purchased by the pupil services personnel to the Assessment Activities program. You are not required to document separately clerical support and/or supplies unless you wish those costs to be distributed to specific user programs in a manner different from the ratio established through the documentation of the pupil services personnel.

REF: *California School Accounting Manual.*

5. Q: **Our school district conducts informal assessment activities between annual assessments, such as routine records checks, classroom observations, etc. Are these considered assessment costs or are they other special education activities costs?**

A: Those informal activities are not considered assessment costs. Special education assessment activities begin when the parent signs the written referral and end with the IEP team meeting. These costs are probably associated with the implementation of the IEP and, therefore, should be a charge to the program that is conducting the follow-up activities. For example, if these activities are being conducted by the psychologist, the costs would be charged to the Pupil Services program as a direct cost and then can either be documented to the Special Education programs or allocated to all programs operated by the school district.

REF: *California School Accounting Manual.*

6. Q: **Do LEAs have to document assessment costs between severe and nonsevere categories?**

A: Assessment activities do not have to be documented between severe and nonsevere categories. Only the costs for operation of the instructional programs will be documented between severe and nonsevere.

REF: *Program Cost Accounting Subcommittee and Special Education Task Force.*

7. Q: **A psychologist is reported as a DIS unit. Is that time also to be reported as a documented assessment cost to special education?**

A: If the psychologist performs services as enumerated in Education Code Section 56363, then the costs are reported as direct costs to the DIS program. They are not considered to be a special education assessment cost.

REF: *California School Accounting Manual.*

8. Q: **Do we have to document assessment time to the nearest 15-minute increments?**

A: You must summarize activities to the nearest 15-minute interval. For example, if you attend a meeting and it lasts an hour and 15 minutes, then document the meeting time as 1 (one) hour and 15 minutes.

REF: *California School Accounting Manual.*

E. Allocated Direct Support Cost Method

1. Q: **If you do not choose to document an assistant superintendent to both the Instructional Administration and District Administration programs, must you use 50%-50% for allocating those costs to these two programs? Is the 50%-50% split set in concrete?**

A: If the person has job responsibilities in both programs, you must allocate 50% to District Administration and 50% to Instructional Administration. However, you may use a different percentage if you document the costs. The 50%-50% split merely allows you to allocate costs to work programs without having to complete the documentation process. If the assistant superintendent has only district administrative responsibilities, then the costs should be charged to the District Administration program.

REF: *California School Accounting Manual.*

2. Q: **If we choose the allocation method, can we allocate only to specific programs?**

A: If you choose the allocation method, you must allocate to all programs that use the Support Service program.

For example, within the Pupil Services program, there may be an individual position that certain programs do not use. Even so, with the allocation method, you must consider the whole Pupil Services program, not specific individuals. All costs for the Pupil Services program must be allocated to all user programs.

If there are certain programs that do not use any pupil services activities, you exclude those programs before you allocate the costs.

REF: *California School Accounting Manual.*

3. Q: **If some students riding on a 91-passenger bus are in special day classes and some are in regular day classes, can you allocate the costs of the bus operations between the two programs?**

A: Yes, as long as the special day class student's IEP has the requirement for transportation.

REF: *California School Accounting Manual.*

4. Q: **Why are we converting district office space into classroom units?**

A: The Classroom Units (CU) method is an allocation method. In order to allocate costs in an equitable manner, all appropriate spaces must be converted to a like unit of measure. The CU method is the like unit of measure.

REF: *California School Accounting Manual.*

5. Q: **What if, in one year, the school district or county office of education has unused classrooms? Do we count those units?**

A: You will not count those classrooms. However, the costs for maintaining that space will be allocated proportionately to all the programs at that site.

Let's use the table on page 6 of the attachment to the instructions for Worksheet 1 to the J-380 as an example. This table does not count common spaces such as restrooms and lounges. You do not count school site administrative spaces. Only spaces where programs are actually operating or district administrative spaces are counted.

The total space counted in the table on page 6 is 68.33 equivalent classroom units; 38.80 of those are for General Education programs; 38.80 over 68.33 will give you a percent. That percent of all Plant Maintenance and Plant Operations costs are going to be allocated to General Education. Therefore, you allocate all of your costs directly to Instructional, Special Projects and Auxiliary programs, rather than first allocating Plant Maintenance and Plant Operations costs to School Administration and then reallocating those costs to the Instructional, Special Projects and Auxiliary programs.

There are no allocations of CUs to Support Services Programs.

REF: *California School Accounting Manual.*

6. Q: **When you convert cafeterias/multipurpose rooms to CUs do you include the kitchens?**

A: Yes. The CUs for the kitchen would be assigned to the Food Services program. Only the kitchen and serving areas are assigned to the Food Services program. The CUs for the rest of a multipurpose room would be assigned to the program or programs using the space on a regularly scheduled basis.

REF: *California School Accounting Manual.*

7. Q: **The hours of operation per classroom vary from classroom to classroom. Is this important in converting to CUs?**

A: The number of hours each classroom operates is not important unless there is more than one program operating in that classroom. Then you use the hours that each program operates to the total hours that all programs operate in that classroom in order to convert to partial CUs. For example, a cafeteria/multipurpose room may be used part time for Food Services, part time for PE, and part time for Community Services.

As noted in the previous question, only the serving area and the actual kitchen area of a cafeteria could be charged to the Food Services program. This cafeteria/multipurpose room area will be assigned to other programs if used by the other programs, based upon the hours of operation in each program to the total hours of normal operation at that school site.

REF: *California School Accounting Manual.*

8. Q: **In converting district administrative space to CUs, do we divide by 2880 instead of 960?**

A: No. District administrative space is divided by 960 square feet. Other operational areas such as warehouses are divided by 2880 square feet.

REF: *California School Accounting Manual.*

9. Q: **A county office of education has a large administration facility that has only special projects or services to school districts. They do not have educational programs. How do you convert the space?**

A: For this county office of education, you will convert the space into CUs for services to school districts, central administration space, and special projects space.

REF: *California School Accounting Manual.*

10. Q: **If the county office of education or a school district is responsible for a program but contracts with another entity to provide the teachers, how do school districts or county offices of education calculate FTE's for those teachers, since they are not on their payroll?**

A: When you develop the FTE count, include teachers employed by you and the other entity if you have responsibility for the supervision of the teachers or if they use other support services.

REF: *California School Accounting Manual.*

11. Q: **In determining the classroom units to be allocated to the Community Services program for use of facilities, does one use five days a week or seven days a week as the divisor for the determination of the percent of time the Community Services program uses those facilities?**

A: In determining the classroom units to be assigned to any program, determine the number of hours used by that program during a given period of time as a percent of the total hours that space was used by all programs for the same period of time. In this particular example, if Community Services activities are conducted on weekends, determine the percentage based on the number of hours Community Services programs are conducted in that particular facility to the total number of hours that particular facility is used by all programs.

REF: *California School Accounting Manual.*

12. Q: **How does one allocate support costs to the GATE and SIP programs if there are no teachers employed by these programs?**

A: If there are no teachers employed in the GATE and/or SIP programs, then there can be no allocation of support costs to these programs when the FTE method is required. AB 2557 requires that only one method per support program be used for the distribution of support costs to user programs. The method most appropriate for the largest number of LEAs was selected, even though in some cases this method does not allow for the allocation of costs to all user programs.

REF: *California School Accounting Manual.*

13. Q: **If a teacher is assigned to a different program mid-year, how do you assign the FTE value to each program?**

A: If the teacher is assigned to more than one program during a fiscal year, you determine the percentage of time spent in each program and calculate the FTE, using this percentage. The FTE values will then be assigned to the programs in which the teacher taught.

REF: *California School Accounting Manual.*

14. Q: **How do you assign CUs to the Transportation program if the LEA operates the Transportation program but conducts the operation in a facility that is owned by another LEA?**

A: First, make a determination as to whether or not your particular LEA is required to provide maintenance and operations support to that other LEA's facility. If your LEA is required to provide maintenance and operations support, then count that space along with the space in your LEA for determining the CU values. This is very similar to the counting of teachers employed by another LEA if you provide support services to those teachers. If your LEA does not provide any maintenance and operations support to the other LEA facilities, then you would assign no CU values to your transportation program.

REF: *California School Accounting Manual.*

15. Q: **In our high school, both Adult Education programs and Regular 9-12 programs use the same classroom space. However, the Adult Education programs do not use these classrooms on a regular basis. How do we allocate the classroom units between the two programs?**

A: The classroom units are to be allocated between the programs based on the number of hours that each program occupies the given space. The hours that Adult Education uses the space will need to be recorded in order to determine the space utilization. If the Adult Education program uses the space a specific number of hours per week or per month, the recording of hours can be done based on an average of this time period. Otherwise, you will need to record the hours over a longer period of time.

If there is only occasional usage of facilities by Adult Education or any other program, the usage can be excluded from consideration when allocating classroom units.

REF: *California School Accounting Manual.*

16. Q: **Which space is counted in determining equivalent CUs in a small one-school district?**

A: In a small one-school district or any other district, determine the amount of space that is occupied by the district administration. This space is then converted to CUs by dividing by 960 square feet. The space occupied by the school site administration staff is not considered space when determining CU values. Only actual classrooms are given CU values. If the same personnel are charged to both the School Administration and District Administration programs, the space may be allocated 70% to School Administration and 30% to District Administration. Only the space that has been allocated to District Administration will be converted to equivalent CU's. For example, if the school district employed a person as a superintendent/principal, then the office space occupied by that person may be allocated 70% to the School Administration program and 30% to the District Administration program. In addition, all space occupied by the support staff, such as the secretary or receptionist, can be allocated in the same manner as the superintendent/principal's space.

REF: *California School Accounting Manual.*

17. Q: **Our GATE program has no FTEs, but the program does use the services of an AV technician. How is this cost allocated to the GATE program?**

A: The GATE program is no longer considered a special project, but is considered to be part of the Instructional program. Therefore, there are no donor-authorized costs for the GATE program. In this particular case, the cost for the AV technician is a direct cost to the Instructional Media program, not the GATE program. The costs of the Instructional Media program are distributed to user programs based on the FTE allocation method. The Instructional Media program cannot be documented to user programs. Since the GATE program employs no teachers and, therefore, has no FTE count, then the cost for the services of the AV technician cannot be allocated to the GATE program.

REF: *California School Accounting Manual.*

18. Q: **Does an LEA have the option of using either 960 square feet, 2,880 square feet, or the actual square feet for converting space to classroom units?**

A: An LEA does not have the option of choosing which number to use for the conversion of space to classroom units. Any classroom at a school site that is between 800 and 1,100 square feet must be considered 1 CU. For areas in a school site that are smaller than 800 square feet, larger than 1,100 square feet, or for district administrative offices, the space must be converted to CUs by using a divisor of 960 square feet. Operational buildings such as the maintenance shop, warehouse, transportation facility, etc., generally require approximately 1/3 the amount of maintenance and upkeep services required for spaces used for student and other services. Such spaces should be divided by 2,880 square feet (960 x 3) to establish CUs. Operational buildings would generally not include partially enclosed spaces, such as sheds or patios.

REF: *California School Accounting Manual.*

19. Q: **How does one obtain data to develop the "factors excluded" for the various support service programs under the allocated direct support cost method?**

A: To obtain the information for the "factors excluded," have the administrator of the user program certify whether or not the support service program provides any services to his/her program. It is also strongly recommended that if a user program administrator specifies that he/she does not use the services of a specific support program, then the support program administrator should confirm this information in writing.

REF: *California School Accounting Manual.*

20. Q: **What number is used as the divisor to determine the appropriate CU value for a classroom shop area?**

A: To convert space to the Classroom Units method (CU), any classroom space which measures between 800 and 1,100 square feet will be assigned one CU value. For space that is either less then 800 square feet or greater than 1,100 square feet, measure the space and divide by 960 square feet in order to convert to equivalent classroom units.

REF: *California School Accounting Manual.*

21. Q: **If all or a majority of classrooms are 1,200 square feet, is it permissible to count each classroom as one CU?**

A: Each classroom that is between 800 and 1,100 square feet must be counted as one CU. Classrooms that are less than 800 square feet or greater than 1,100 square feet must be converted into equivalent CUs by dividing the square feet by 960 square feet.

REF: *California School Accounting Manual.*

22. Q: **Are there guidelines as to when the count should be taken to determine the number of pupils transported under the Pupils Transported method?**

A: There are no such specific guidelines in the *California School Accounting Manual*.

REF: *Program Cost Accounting Subcommittee.*

23. Q: **If a cafeteria/multipurpose room is used exclusively by food services, should the entire CU be allocated to the Food**

Services program even though that program uses the room for only 2 hours per day?

A: Since the cafeteria/multipurpose room is considered a common area and no CUs will be assigned for this room. The Food Services program will be assigned the CUs for the kitchen and food service areas.

REF: *Program Cost Accounting Subcommittee.*

24. Q: **Does an LEA count media centers, science rooms, computer labs, and so forth when determining the number of CUs for each program?**

A: Media centers are part of the Instructional Media program and, therefore, are not counted when developing classroom units. Science and computer labs would be counted when developing classroom units, because these are areas of instruction for students. Generally, classroom units are not developed for support service programs, except for District Administration, Data Processing, Maintenance, Operations, and Transportation.

REF: *California School Accounting Manual.*

25. Q: **On our sites, for some multiuser classroom areas, our district uses semipermanent partitions to separate the classrooms. Would you prorate the classroom unit to both regular education and to a special project?**

A: Your district would need to determine the number of classrooms used by each program and to develop the equivalent classroom units for the areas in question. If a classroom is used concurrently as a regular education classroom and as a special project classroom, then the entire classroom unit would be assigned to the regular education classroom. If the special project operates at different times than the regular classroom, the CU would be prorated to both the regular education program and the special project based on the number of hours each program uses the classroom space to the total hours the classroom space is used. If the special project occupies a separately partitioned space, then convert each separate space to equivalent CUs.

REF: *California School Accounting Manual.*

26. Q: **The California School Accounting Manual defines the Facilities program to include direct costs which are all costs of obtaining land and buildings through lease, rent, purchase, or lease with the option to purchase. The California School**

Accounting Manual further states that all costs of leased or rented facilities shall be distributed back to user programs as a direct support charge. What about the lease with the option to purchase? Can these be distributed back to user programs? Also, can an LEA distribute the cost of construction of buildings back to user programs?

A: The cost of leased or rented facilities shall be distributed back to user programs as a direct support charge. Generally, leased or rented facilities costs are considered an agency-wide cost of doing business and are, thus, shared equitably by all programs. These costs may not be documented, except under specific circumstances which have been identified in the *California School Accounting Manual*.

The costs for construction of buildings or lease with option to purchase are direct costs to the Facilities program and are not distributed back to any user programs. This is similar to auxiliary programs in which those costs are also not distributed back to user programs.

REF: *California School Accounting Manual.*

27. Q: **If an LEA allows its gyms or cafeteria/multipurpose rooms to be used occasionally by community groups, how do you allocate the CUs?**

A: If the LEA allows the gyms to be used only occasionally, not on any consistent basis, then you do not allocate any CUs to Community Services. If, on the other hand, the gyms or cafeteria/multipurpose rooms are used on a consistent basis by community groups, you would allocate a portion of the CU to the Community Services program. Determine the portion of CU that is to be allocated, based on the number of hours per day, week, or month that the community uses these areas to the total number of hours these areas are used during normal operating periods.

REF: *California School Accounting Manual.*

28. Q: **Our LEA has a special education teacher and an ECIA Chapter 1 teacher who share a room concurrently. How do we allocate the CU to each of these programs?**

A: Since the ECIA teacher and the special education teacher share the room concurrently, the entire CU will be allocated to the Special Education program. No CUs would be allocated to the ECIA Chapter 1 program unless the teacher uses a room at times different from those used by the instructional program.

REF: *Program Cost Accounting Subcommittee.*

29. Q: **How does one determine the FTE for a classified DIS person?**

A: The FTE for a classified DIS person is determined in a manner similar to that used for a certificated person. Determine the FTE by taking the actual hours worked providing DIS services and divide those hours by the hours required to be worked in a full-time position.

REF: *California School Accounting Manual.*

30. Q: **Are adult education and child development teachers to be included in the total FTE pool used for allocation of support costs?**

A: The J-380 reports costs for the General Fund only. Therefore, you would include adult education and child development teacher FTEs only if the General Fund provided support to those programs and the cost for that support was not paid for by either the Adult Education Fund or the Child Development Fund.

REF: *California School Accounting Manual.*

31. Q: **What is the advantage or disadvantage of including or excluding an FTE for a program?**

A: The FTEs for each program are determined so that support costs can be allocated to that program. If an FTE value is not assigned to the program, then no support costs using the FTE allocation method will be allocated to that program.

REF: *California School Accounting Manual.*

32. Q: **Can an individual generate more than one FTE?**

A: An individual can generate more than one FTE if the employee is performing additional services and/or hours of work on a regular basis. These additional services must be ones that would not be required of that employee and/or similar employees in the normal course of their job duties. They must be services performed in another job classification. An example of this would be the FTE value in teachers for summer school programs.

REF: *California School Accounting Manual.*

33. Q: **Our school district rents part of a closed site and uses the other part for storage of maintenance supplies. How are the CUs determined?**

A: In this particular situation, since only a portion of the site is rented, the only CU values would be based on the rented area. Measure the rented area and divide this area by 960 square feet. Then assign the CU to the Nonagency program. You would not count the maintenance storage area since only instructional classroom areas are counted at the school site. Storage areas are considered common space areas.

REF: *California School Accounting Manual.*

34. Q: **How does one calculate the FTE for summer school personnel?**

A: The FTE for summer school personnel should be calculated on the basis of the number of hours/days that teachers teach in the summer school program divided by the number of hours/days that teachers are required to teach in the regular year program.

REF: *California School Accounting Manual.*

35. Q: **If the Instructional Administration program provides in-service training to teachers and substitutes are hired for these teachers, to which program are the substitute costs to be considered a direct cost?**

A: The substitute cost is considered a direct cost to the program in which the teacher is normally assigned. The substitute cost is not to be charged to the Instructional Administration program.

REF: *California School Accounting Manual.*

36. Q: **When determining the CUs for classrooms, do you divide each classroom to convert it to a CU or do you accumulate the square feet for all classrooms in the site and then divide to determine the equivalent CUs?**

A: You convert each classroom into an equivalent CU by dividing the square feet of that classroom by 960 if the square feet are less then 800 square feet or greater than 1,100 square feet. If the classroom falls within the 800 to 1,100 square feet range, then you assign one CU to that classroom.

REF: *California School Accounting Manual.*

37. Q: **Can School Administration program costs be allocated to the Food Services program?**

A: No. School administration costs can be allocated only on the basis of the FTE allocation method. Since the Food Services program has no full-time equivalent teachers, school administration costs cannot be allocated to this program. It is recognized that principals do supervise cafeteria workers. However, it has been determined that it is an ancillary function of the principal. The Education Code only allows LEAs to use one method for distributing costs back to user programs. It was felt that the FTE allocation method was the most appropriate method.

REF: *California School Accounting Manual and AB 2557, Chapter 115, Statutes of 1985.*

38. Q: **Are locker rooms to be converted to CUs?**

A: Yes, locker rooms are converted to CU equivalents and are reported as part of the Regular Instructional program.

REF: *California School Accounting Manual.*

39. Q: **How do you determine the equivalent CU value for the area occupied by a superintendent/principal of a small school district?**

A: The area occupied by the superintendent/principal should be distributed on the basis of the same percentage distribution used for the determination of the direct costs to the School Administration and District Administration programs. An LEA has the choice of documenting time to determine the percentage allocation, or an LEA may choose to allocate 70% of the person's time to the School Administration program and 30% to the District Administration program. If this option is chosen, then 30% of the equivalent CU value would be allocated to the District Administration program, and 70% attributable to the School Administration program is left as a common space area.

REF: *California School Accounting Manual.*

40. Q: **Why was the FTE method chosen for the distribution of School Administration and Instructional Administration program costs? There may be additional methods that could be used for this distribution, including using aides in the calculation.**

A: The revised program cost accounting procedures which are now in effect specify that the cost of the School Administration program and the Instructional Administration program must be allocated to educational programs on the basis of the FTE allocation method. While the program cost standards were being developed by the Program Cost

Accounting Subcommittee, it was recognized that there were arguments for and against this decision. However, Education Code Section 56730.5 requires that for each category of support costs, a single allocation method shall be employed. The single allocation method which seems most appropriate to use for School Administration is the FTE Allocation method. This method recognizes that the principal provides direct supervision of each school's certificated staff. It is normally the teacher who provides supervision for the school's classified aides. Therefore, it was concluded that this was the most appropriate method to be used for distribution of the principal's costs.

REF: *Program Cost Accounting Subcommittee.*

41. Q: **The county office of education rents classroom space from a school district. A teacher is employed by the county office to teach in that particular classroom. How is the teacher included in the FTE count on the J-380/J-580/J-780?**

A: The teacher is included as an FTE on the J-580 by the county office because the county office is operating the program. This teacher may or may not receive an allocation for certain support services, depending on whether or not the teacher uses the services from the county office. The district may also include the FTE on its J-380 if the district provides support services to the teacher. Each agency is to report the FTE/CU if services are used by either the teacher or the classroom from either one of the agencies. It is understood that this results in double counting.

REF: *Program Cost Accounting Subcommittee.*

42. Q: **What areas are to be counted when determining CUs for the Food Services program?**

A: The only area to be counted for CUs for the Food Services program is the actual area where the food is prepared and served. The area (usually the multipurpose room) during the time that the food is eaten by the students is to be considered a common area, the same as hallways, restrooms, etc., and is not to be counted in the determination of CUs for the Food Services program.

REF: *Attachment to Instructions for Worksheet #1 to J-380.*

43. Q: **If the community uses the ball fields or swimming pools, how does the LEA allocate maintenance and operations costs to the Community Services program?**

A: Under the provisions of the program cost accounting system, there are no methods for allocating maintenance and operations costs to outside areas. Maintenance and operations costs are allocated on the basis of the CU Allocation method. However, if custodial overtime or extra time is required to provide for the upkeep of these areas, then that time plus other identified specific costs may be charged as a direct cost to the Community Services program.

REF: *California School Accounting Manual.*

44. Q: **Our district has built kindergarten classrooms and is in the process of building primary classrooms that are in excess of 1,400 square feet. These classrooms include shared teacher workrooms dedicated to each classroom. Each classroom is used solely by one FTE. Can the classrooms be counted as one CU?**

A: Classrooms may only be counted as one CU if the total square feet of the classroom is between 800 and 1,100 square feet. If the square footage of the classroom is less than 800 square feet or greater than 1,100 square feet, the classroom must be converted to equivalent CUs by dividing the actual square feet by 960. This is necessary to ensure that all CUs are reported using the same square footage basis. In this case, exclude the area for the teacher workroom, because this is a common area and not to be counted when developing CUs.

REF: *California School Accounting Manual.*

45. Q: **If you are allocating costs to the nonagency program for the rental of a facility to a private school, would the CU be reported under the nonagency educational or the nonagency other?**

A: The CUs would be assigned to the nonagency educational program, because a private school is an educational agency.

REF: *California School Accounting Manual.*

46. Q: **If a county office leases space for ROP/C programs, how would you distribute the cost of the rental?**

A: Generally, the cost of renting facilities is an agency-wide cost of doing business and shared equitably by all programs. An LEA which leases a classroom may charge the cost for renting a classroom directly to the program if it can prove that the cost of the lease is necessary for programmatic purposes and is on a site on which no agency-owned facilities are located. The LEA may have to substantiate that this action was necessary for programmatic purposes.

REF: *California School Accounting Manual.*

47. Q: **If an LEA leases classrooms to a variety of tenants and the LEA has different agreements for the responsibilities of the LEA for maintaining the classrooms, how does this affect the development of CUs for each of the various programs? For example, agreements with tenants may be to pay for full operational services, to pay for only utilities and no custodial services, or to pay for no operation and maintenance services.**

A: Each LEA must review the classroom usage and the agreements with tenants prior to developing the CUs for those classrooms. If a district provides no maintenance and operation services, the CU values should not be assigned for that particular classroom. The CUs should be entered on Worksheet 1 in the excluded column. On the other hand, if the LEA provides any maintenance and/or operation services to the tenant, then the classroom space would be counted when developing the CUs so that the costs will be distributed back to the nonagency program. It is recognized that under the CU Allocation method, all maintenance and operation costs will be distributed to the various programs, even if the programs do not utilize all the services. However, in order to make the guidelines consistent, it was necessary to specify that as long as a program uses any of the services within a Support Services program, then the CU, FTE values, etc. would be counted and would receive an allocation of all services provided by the Support Services program.

REF: *California School Accounting Manual.*

48. Q: **Can one allocate direct support costs to another Support Services program?**

A: Right now Centralized Data Processing is the only program that can be distributed as a direct support cost to a Support Services program.

REF: *Worksheet #4, Distribution of Direct Support Costs.*

F. Indirect Costs

1. Q: **What is going to happen to indirect cost rates in the J-380/J-580/J-780 process?**

A: The State Department of Education is not going to cap the indirect cost rate. There may be some very valid reasons for disparities in indirect cost rates among school districts and county offices of education.

The State Department of Education is now defining the costs that are to be in the indirect cost rate calculation. As long as you have followed the guidelines and included only those items that are allowed as indirect costs, your rate will be accepted. However, there is no guarantee that the State Department of Education will fund your specific indirect cost rate.

REF: *California School Accounting Manual.*

2. Q: **Will the costs of the District Administration program and/or County Administration program be allocated or documented?**

A: Neither. All those costs will be part of the indirect cost rate computation.

REF: *California School Accounting Manual.*

3. Q: **May indirect costs be distributed to maintenance, operations, or district administration?**

A: The residual in maintenance and operations as well as the total amount for district administration are the amounts that are distributed as indirect costs to other programs. No indirect costs are distributed to these programs.

REF: *J-380/J-580/J-780 Annual Program Cost Data Report.*

4. Q: **Can the indirect unrestricted rate exceed 8 percent?**

A: Yes. The unrestricted indirect cost rate shall be shown at whatever rate the formula computes. An LEA is no longer required to go back and force the indirect cost rate to a rate below 8 percent.

REF: *Program Cost Accounting Subcommittee.*

G. J-380/J-580/J-780 Report

1. Q: **Will the floppy disks carry forward the totals from the detail worksheets to the actual J-380/J-580/J-780 reports?**

A: Yes. The intent is that all data will be on the floppy disks. Once you use the program on the floppy disks to calculate the detailed worksheets, the disks will produce your completed J-380/J-580/J-780 report.

REF: *State Department of Education.*

2. Q: **Since the reporting lines for preformal, elementary, and secondary grade spans have been combined, is there any need to keep track of life spans?**

A: In terms of State reporting requirements, no.On the other hand, you may want to keep track of that information for local purposes. That would be at your discretion.

REF: *Program Cost Accounting Subcommittee.*

3. Q: **For Special Projects, if the amounts reported in column 1a of the J-380/J-580/J-780 are to include all costs funded by the donor, would that include indirect costs?**

A: Yes. Include the amount of indirect costs that will be reimbursed by the donor.

REF: *California School Accounting Manual.*

4. Q: **If the school district or county office of education has an ECIA grant for $100,000 and spends $110,000 on the program, how is the $110,000 accounted for in column 1a of the J--380/J-580/J-780?**

A: Under the ECIA program in column 1a, report only $100,000, since this is the amount funded by the donor. The additional $10,000 will be charged to another program in column 1a. Only donor authorized costs are reported in column 1a for Special Projects.

To further explain this, assume that the ECIA grant allows for the funding of four aides but your Board has decided that it wants to fund five aides for that program, because there are five teachers and it wants one aide per teacher. Four aides are donor-authorized costs of ECIA and will be reported in column 1a as a cost to the ECIA program. The additional aide that the school district is funding will be reported in column 1a under the Regular Education program, and then moved to the ECIA program in column 2.

REF: *California School Accounting Manual.*

5. Q: **Does the format of column 2 mean that there are some costs in column 1a that are not direct costs?**

   A: No. Column 2 shows there are costs charged to a program in column 1a that are not direct costs to the program but are direct costs to another program. The costs were reported in column 1a because they were donor-authorized costs of the special project.

   REF: *California School Accounting Manual.*

6. Q: **On the J-380/J-580/J-780 for Special Projects, will we end up reporting total costs for each Special Project in column 8 equal to the costs reported in column 1a?**

   A: Probably not. The first column will equal only costs funded by the donor. Column 8 will show direct, direct support and indirect costs that have been distributed to the special project, whether funded or unfunded.

   REF: *California School Accounting Manual.*

7. Q: **What is the purpose of column 2 of the J-380/J-580/J-780?**

   A: Column 2 is used to transfer nondirect costs reported in column 1a to the program to which they are a direct cost in column 3. The types of adjustments that you make are: (1) for donor-authorized costs for special projects that have been funded by the project but which are a direct cost to another program, the costs are to be transferred from the special project to the appropriate direct cost program; and (2) for those direct costs to a special project that were not funded by the special project but were funded by the regular education program, the costs are to be transferred from regular education to the special project.

   The following are some examples to illustrate the purpose of column 2:

   (1) Your ECIA grant has funded $20,000 of a director of special project's salary. The $20,000 is reported in column 1a because it is a donor-authorized cost. Special Projects column 1a must equal expenditures as they are reported for the year-end financial report of each program.

   The special project director is not a direct cost to ECIA. The director is a direct cost to Special

Projects Administration. Therefore, transfer out of ECIA $20,000 and move it to Special Projects Administration.

2) You have a $100,000 SIP grant which funds four aides. There are five SIP teachers. Your Board has decided that it wants one aide per teacher and is willing to fund an extra aide to work solely with the SIP students in the SIP program.

In column 1a, four aides are reported under the SIP program because they are funded by SIP. One aide is reported under Regular Education because the aide is funded by Regular Education. However, the aide is really a direct cost to SIP because the aide works only in the SIP program.

Let's assume that the cost of the aide is $10,000. The $10,000 must be transferred from the Regular Education program to the SIP program. Column 2 is used to make this transfer.

Column 2 must zero out. The total amount you transfer into programs must be equal to the total you transfer out of programs.

REF: *California School Accounting Manual.*

8. Q: **Is it possible that districts may have figures readily available for column 3 and have to work back to column 1a figures?**

A: Yes. Some school districts and county offices of education accumulate costs so they can complete column 3 initially. Some accumulate costs so they can complete column 1a.

REF: *California School Accounting Manual.*

9. Q: **If the school district knows what is to be reported in column 3 and column 1a, then is column 2 merely the computed difference?**

A: Yes.

REF: *California School Accounting Manual.*

10. Q: **In computing worksheet #3, "Determination of Documented Direct Support Costs," is one sheet filled out for each person?**

A: Each sheet is filled out for total program costs. For example, if you have more than one person in a support services program being documented to special education, you would list all of the individuals on worksheet #3.

On Worksheet #3, the columns at the top read as follows: "Amount Documented to a Single Program," which might be the supervisor of speech therapy who is documented strictly to DIS, and "Amount Documented to a Category," which might be a director of special education.

Under "Amount Documented to a Category" there are two allowable categories, General Education and Special Education. When you document to a category, you are assuming that the individual(s) serves all programs within that category, and you will distribute his/her time accordingly.

REF: *Instructions for Worksheet #3, Determination of Documented Direct Support Costs.*

11. Q: **What is the purpose of the supplemental report to the J-380/J-580/J-780?**

A: This report is for the distribution of your total special education program costs to four settings: Severely Handicapped, Nonseverely Handicapped, Infant and Nonpublic School programs. The supplemental report requires distribution of costs for Special Day Classes, RSP, and DIS.

REF: *Instructions for Supplemental Report on Special Education.*

12. Q: **Will column 1a eliminate some reports currently required by the State?**

A: One of the major reasons for creating column 1a is that we are hoping to eventually eliminate many of the individual program reports. As yet, this has not been accomplished.

REF: *Program Cost Accounting Subcommittee.*

13. Q: **If column 1a of the J-380/J-580/J-780 requires that the allowed donor-authorized indirect cost rate be reported under the special project, which program is used to show the reduction of these same indirect costs?**

A: It is generally assumed that costs associated with the indirect cost rate are typically direct costs of the District Administration program and would normally be shown under District Administration in column 1a. However, if in column 1a of the J-380/J-580/J-780 any donor-authorized indirect costs are reported for the special project, this would necessitate a reduction equal to the amount of the indirect costs when reporting the District Administration program costs in column 1a. The donor-authorized indirect cost would then be transferred to the District Administration program in column 2 of J-380/J-580/J-780 and reported as a direct cost under the District Administration program in column 3 of the J-380/J-580/J-780.

REF: *California School Accounting Manual.*

14. Q: **Is the J-380 required? If our program numbers do not correspond with the new J-380 numbers and/or titles, do we need to make the changes or can we convert the data through the use of a worksheet?**

A: Yes, the J-380 is required. If your district has not establish the appropriate programs in its chart of accounts, you will need to complete some sort of worksheet identifying those costs that are required for J-380 reporting purposes but which were not shown in your financial records as a separate program. It is recommended that you incorporate these data into your accounting system as soon as possible.

REF: *California School Accounting Manual.*

15. Q: **Since the J-141 Annual Report of Transportation Programs cannot be completed until after the J-380/J-580/J-780 Annual Cost Data Report, what will be the required due date for each of these reports?**

The J-380/J-780 reports are due to the State on October 20. The Local Assistance Bureau is aware that the J-141 cannot be completed until after the J-380/J-580/J-780 has been prepared.

REF: *State Department of Education.*

16. Q: **Are column 1a costs direct costs?**

A: For special projects, column 1a costs are not all direct costs. They are donor-authorized costs and can include direct, direct support, and indirect costs. For most other programs, column 1a represents direct costs.

REF: *California School Accounting Manual.*

H. Special Projects Accounting

1. Q: **Which column in the J-380/J-580/J-780 has to tie to the financial reports you send to the State for the special projects?**

A: The figures in column 1a of the J-380/J-580 have to agree with the State special project financial reports.

REF: *California School Accounting Manual.*

2. Q: **I still have a real problem with the J-380 and the recording of costs to Special Projects. If you are a small school district and are currently charging administration as a direct cost to the project, then the new J-380 might show less total expenses than the grant. Will we lose the money if this occurs?**

A: If column 8 of the J-380/J-580 reports less expenditures than the grant, there is a possibility of losing that revenue. At present, there is no indication that this will happen.

REF: *California School Accounting Manual.*

3. Q: **How can costs reported in column 1a of the J-380/J-580/J-780 under regular education be transferred and reported as direct costs to a special project in column 3 if the special project never budgeted for these expenditures?**

A: The J-380/J-580/J-780 is a program cost reporting document that requires that all programs report direct costs in column 3. Even though a special project may not fund certain costs, if the special project incurs those expenditures, the expenditures are a direct cost to the special project and must be reported in column 3 of the J-380/J-580/J-780 under the Special Projects program.

REF: *California School Accounting Manual.*

4. Q: **How does one report in-kind matching contributions for special projects on the J-380/J-580/J-780?**

A: If your LEA is required to report as an expenditure the in-kind contribution on the year-end project financial report, then the in-kind contribution should be reported as a donor-authorized cost under column 1a of the J-380/J-580/J-780.

REF: *California School Accounting Manual.*

5. Q: **For special projects, what costs are to appear in column 3 of the J-380/J-580/J-780?**

A: The costs to be reported in column 3 of the J-380/J-580/J-780 for a special project are the same types of costs that are reported in column 3 for an instructional program. These costs are teachers' salaries, aides' salaries, benefits, classroom supplies, capital outlay, repair of equipment used in the program, and in-service training and travel for employees in the program. Using this rule, money received for tenth grade counseling would not appear in column 3 under tenth grade counseling if the monies were used to provide counselors. These expenditures would appear under column 3 of the Pupil Services program and then could be documented back to the Tenth Grade Counseling program or allocated to all programs based on the FTE allocation method.

REF: *California School Accounting Manual.*

6. Q: **How does one report the cost in column 1a for a special project which is used to provide the matching funds requirement for another special project?**

A: The special project being used as a match for another special project will record costs in column 1a equal to the donor-authorized grant. The special project requiring the match will not be able to report the matching portion under column 1a, because these costs have already been reported in another special project. That is, the same cost cannot be reported twice as a direct cost.

REF: *Program Cost Accounting Subcommittee.*

7. Q: **How does one account for costs related to expenditures to provide an ECIA Chapter 1 program for a private school? Our district is the LEA for the private school.**

A: The cost of administration for providing ECIA Chapter 1 services to a private school shall be accumulated as a direct cost in the Special Projects Administration program and can either be documented or allocated back to the ECIA Chapter 1 program.

REF: *Program Cost Accounting Subcommittee.*

8. Q: **If a county office of education overexpends its EIA entitlement but operates only a special education program, are the excess EIA expenditures reported under the Special Education program in column 1a of the J-580?**

A: Yes. If an LEA overexpends its entitlement, then the excess expenditures for that entitlement are reported under the instructional program which funded those excess expenditures. The excess expenditures are then transferred from the instructional program to the special project in column 2 of the J-380/J-580/J-780.

REF: *California School Accounting Manual.*

9. Q: **If a specific special project does not use the services of the Special Projects Administration program, should the special project be excluded from the allocation formula?**

A: Yes, the special project should be excluded from the allocation of costs from the Special Projects Administration program if those services are not used by the special project.

REF: *Program Cost Accounting Subcommittee.*

10. Q: **Our county is the fiscal administrator of a special project cooperative. All agencies are listed on the grant as participant grantees. The grant monies are distributed to the various districts, and the districts run the program. In this situation to which program would the county charge the costs for administration?**

A: The county office would account for the cost of administration under the Special Projects Administration program in the appropriate object of expenditure classification. The costs would then be documented or allocated to the Nonagency program. The revenues received from the districts would be recorded under account 8877--Interagency Revenues.

REF: *California School Accounting Manual.*

11. Q: **For special projects, what amount of indirect cost is to be reported in column 1a of the J-380/J-580/J-780?**

A: The amount of indirect costs that is to be reported in column 1a of the J-380/J-580/J-780 is the amount of indirect costs which is funded by the project. This cost is considered to be a donor-authorized cost. The indirect costs shown in column 1a of the special project are charged as a direct cost to the District Administration program in column 3. The actual indirect cost as determined by the J-380/J-580/J-780 will then be charged to the special project in column 7.

REF: *California School Accounting Manual.*

12. Q: **What is the amount that is to be reported in column 1a of the J-380/J-580/J-780 for a special project?**

A: The amount that is to be reported in column 1a for special projects is those expenditures that are funded by the donor. These costs are called "donor-authorized" costs. Donor-authorized costs are funded by current year plus prior year carryover revenues. Therefore, the amount to be reported in column 1a will equal the year-end financial report total that is filed for each of the special projects reported on the J-380/J-580/J-780.

REF: *California School Accounting Manual.*

13. Q: **How do we charge the SIP program for Plant Maintenance and Plant Operations costs when there is no specific room for that program?**

A: If you have special projects that do not have a separate room, you may not allocate any CUs to that special project unless the project operates at different hours than the regular classroom does. If it operates concurrently with the regular classroom, the CUs go to the Regular Education program.

REF: *California School Accounting Manual.*

14. Q: **For special projects, if you have a substitute working in a program, would you count that substitute as part of the FTE count?**

A: If these substitutes are providing for release time or short-term illness leave for regular teachers, they would not be counted in the FTE count. If there is not a permanent teacher assigned and counted as an FTE to the program, then the FTE of a long-term substitute would be included in the FTE count.

REF: *California School Accounting Manual.*

15. Q: **If a county office of education or a school district is responsible for a program but contracts with another entity to provide the teachers, how does that school district or county office of education calculate FTE's for those teachers, since the teachers are not on their payroll?**

A: When you develop the FTE count, include teachers employed either by you or the other entity if you have responsibility for the supervision of the teachers or if they use other support services.

REF: *California School Accounting Manual.*

16. Q: **If a custodian is funded by ECIA for column 1a, is the expense to be reported under ECIA? For column 3, is the expense to be reported under the Plant Operations program?**

A: Yes.

REF: *California School Accounting Manual.*

17. Q: **Can an LEA allocate classroom units to the Special Projects Administration program housed at the district administration facility?**

A: All administrative space occupied within a district administrative facility shall be allocated to the District Administration program. The cost in the District Administration program will then be distributed as an indirect cost to all programs operated within the LEA. The J-380/J-580/J-780 does not provide for the allocation of support to another support program. In this example, both District Administration and Special Projects Administration are support programs.

REF: *California School Accounting Manual.*

18. Q: **How does one allocate special projects administrative support costs to a special project when that project is administered solely by the principal at the school site?**

A: If the principal has been hired 100% as a school site administrator, then the cost for the principal plus related charges must be recorded as a direct cost to the School Administration program. All costs of the School Administration program shall be distributed to user programs based upon the FTE teachers method. The documentation method is not permitted for this support program. Therefore, in this situation, no administrative costs other than indirect costs can be allocated to this special project.

REF: *California School Accounting Manual.*

19. Q: **If Plant Maintenance and Plant Operations costs for a classroom are funded 75% from the General Fund and 25% from ECIA Chapter 1, would the classroom units be allocated 75% to the Regular Education (K-12) program and 25% to the ECIA Chapter 1 program?**

A: For column 1a of the J-380/J-580/J-780, 25% of the costs would be reported as a donor-authorized cost in ECIA Chapter 1. For column 5 of the J-380/J-580/J-780, the allocation of classroom units to programs is not done on the basis of funding. The allocation is made on the basis of the time that each program occupies the space divided by the total time that the space is occupied. If the ECIA Chapter 1 program occupies the space at a different time period than the Regular K-12 program, you may allocate a portion of the CU to ECIA Chapter 1 based on the hours that ECIA Chapter 1 occupies that space divided by the total hours the space is occupied. If the ECIA Chapter 1 program occupies the space concurrently with the regular K-12 program, then the entire classroom unit must be assigned to the regular K-12 program. No classroom unit would be assigned to the ECIA Chapter 1 program.

REF: *California School Accounting Manual.*

20. Q: **The Special Projects program financial report that goes to the State includes a certain percentage allocation for indirect costs. How is that accounted for in the J-380/J580 report?**

A: That indirect cost amount would be under the special project in column 1a. What you want to do, through column 2, is to move that indirect cost rate from the special project. Normally, it is moved to the District or County Administration program.

Finally, indirect costs will be distributed to the special project based on the rate calculated on the J-380/J-580/J-780.

REF: *California School Accounting Manual.*

21. Q: **Is the funded indirect cost rate for special projects, other than federal projects, still 3 percent?**

A: It varies. There may be certain state categorical programs that will not fund beyond a 3 percent indirect cost rate. However, that does not restrict you from reflecting your actual rate in the J-380/J-580/J-780.

REF: *California School Accounting Manual.*

22. Q: **Is an aide funded by regular education, but working in a special project, really a direct cost to the Regular Education program?**

A: The aide is a direct cost to the special project, even though not funded by the special project. The aide is reported in column 1a under "Regular Education" as a direct charge. The cost is then transferred as a direct cost to the special project in column 2. In column 3, the aide is reported as a direct cost to the special project.

REF: *California School Accounting Manual.*

23. Q: **Does column 1a or column 3 equal the exact amount of the donor-authorized costs?**

A: Column 1a, for special projects only, has to equal the grant or donor-authorized costs.

REF: *California School Accounting Manual.*

24. Q: **How does the LEA account for pupil transportation field trip costs that are donor-authorized costs?**

A: If the field trips are a donor-authorized cost, then the initial charge for that field trip would be made to the appropriate special projects program in column 1a of the J-380/J-580/J-780. The cost of the field trip will then be subtracted from the special project in column 2 and added in column 2 to the Transportation program as a direct cost. Then, the cost for the field trip will be documented back to the special project in column 4 using the criteria of either (1) actual cost from the bus contractor, or (2) fixed rate per mile plus paid driver layover time.

REF: *California School Accounting Manual.*

25. Q: **What amount should be reported as indirect costs for special projects in columns 1 and 7 of the J-380/J-580/J-780?**

A: The amount to be reported in column 1a is the amount of the indirect costs that are funded by the special project based on the appropriate restricted indirect cost rate. The amount to be reported in column 7 is based on the indirect cost rate calculated on the J-380/J-580/J-780. Column 1a indicates the amount of funding that the grantors will provide to the LEA for indirect costs. Column 7 indicates the computed indirect costs incurred for the programs. The funded indirect costs will be transferred from the special project (column 1a), via column 2, to the District Administration program (column 3). This transfer allows the actual indirect costs to be reported in column 7.

REF: *J-380/J-580/J-780 Report.*

26. Q: **How do you report costs for a special project in excess of the donor-authorized costs for purposes of the J-380/J-580/J-780?**

A: The donor-authorized portion of the special project would be reported in column 1a under the appropriate special project. The excess cost that is over and above the donor-authorized amount would be reported in column 1a under a General Education program. This excess cost would then be transferred in column 2 from the General Education program to the special project. Therefore, when you add column 1a and 2 together, the amount in column 3 will be equal to the total direct instructional costs for that special project regardless of the project that funded those costs.

REF: *California School Accounting Manual.*

27. Q: **What is the definition of Special Projects Administration?**

A: Special Projects Administration is a program that was created for 1985-86. This program accumulates costs for the area of administrative responsibility for special projects. Typical direct costs of this program would be salaries of directors of special projects, salaries of associated clerical staff, benefits of employees in the program, office supplies, travel and conference expense, and repair and maintenance of equipment used in this program.

REF: *California School Accounting Manual.*

28. Q: **How do you identify the nonpersonnel costs that are direct costs of the Special Projects Administration program?**

A: You identify the nonpersonnel costs as those expenditures which are not for salaries or benefits and are incurred by the employees who are direct costs of the Special Projects Administration program. Typical nonpersonnel costs would include supplies used by the employees in the program, travel and conference expenses by the employees in the program, and repair and maintenance of equipment used by the employees.

REF: *California School Accounting Manual.*

29. Q: **If the county office of education is the LEA for a Migrant program and it contracts with the school districts to provide certain services, would the county office of education account for those costs under its Special Projects programs?**

A: Yes. The county office of education, as the LEA, has the prime and ultimate responsibility to provide the program.

REF: *California School Accounting Manual.*

30. Q: **A school district contracts with the county government to run a special project for them. How does the school district account for the activity?**

A: The school district accounts for the activity as a special project because the school district has ultimate responsibility to provide the program.

REF: *California School Accounting Manual.*

31. Q: **Would you actually show in your accounting records a transfer for the cost of an aide from the Regular Education program to the ECIA program if the aide worked in the ECIA program?**

A: You may or may not show a transfer of costs, depending on how your accounting system is established.

For example, if your accounting system is set up so that you have provided to your program managers a report that lists donor-authorized costs, you may not wish to make any transfer of costs.

Or you may wish to establish your financial system to identify the direct costs perhaps through use of a sub-fund, sub-program, or sub-object. You may initially record the aide as a cost to the Regular Education program, because it has not been funded by ECIA. Then use a sub-fund, sub-object, or sub-program to record it as a direct cost to the ECIA program.

REF: *Program Cost Accounting Subcommittee.*

32. Q: **Our district has assigned an ECIA Chapter 1 teacher to a resource room. This room is not used by any other program. However, the ECIA teacher and/or aide use this room only occasionally. How is the CU equivalent calculated, and is the entire CU value assigned to the ECIA Chapter 1 program?**

A: If no one else uses the room except for the Chapter 1 teacher, the entire CU value would be assigned to the Chapter 1 program regardless of the number of minutes per day or week that the room is used by that teacher. In order to convert the classroom space to an equivalent CU, divide the square feet of the classroom by 960 square feet.

REF: *Program Cost Accounting Subcommittee.*

33. Q: **An additional line has been added under the special projects area for those county offices of education and/or school districts that have ECIA Migrant grants. Is ECIA now under the Regular Education program or special projects?**

A: ECIA is a federal project under the special projects area. There are five reporting lines for ECIA: Chapter 1, Regular; Chapter 1, Migrant; Chapter 1 - Other; Chapter 1, N & D; and Chapter 2.

REF: *California School Accounting Manual.*

34. Q: **A school district has its special project director funded by several different projects. Are they now required to account for that person's salary and benefits in the new program called Special Projects Administration?**

A: If the director is funded by these special projects, the costs will be reported in the appropriate special project for column 1a only of the J-380/J-580/J-780. Additionally, you will be required to account for all Special Projects Administration program costs and report those costs under that program in column 3 of the J-380/J-580/J-780.

A project director is not a direct cost to a special project. The project director is a direct cost to the Special Projects Administration program and then will be distributed as a direct support cost to each special project, using the ratio of costs allocation method

REF: *California School Accounting Manual.*

35. Q: **If the county office of education is the LEA for a Migrant Education program and it contracts with school districts to provide certain services, would the county office of education account for those costs under their Special Projects programs?**

A: Yes. The county office of education, as the LEA, has the prime responsibility for the program. The county office would report the total income under the federal account number for the Migrant Education program. All costs would be reported in the appropriate object of expenditure classifications under the Migrant Special Project program. The amount that is contracted out to the individual school districts or other county offices of education would be reported as an object of expenditure classification 5800 by the county office having the grant. The school districts receiving contract revenues to provide services under the

Migrant Education program would report the revenues under account classification 8877, Interagency Revenues. The school districts would report the expenditures under the appropriate object of expenditure classifications as a Nonagency program. Unless the school district uses subprograms under the Nonagency program, there may not be a way to accumulate the costs for the Migrant Education program. This should be reviewed by the school districts to determine a method in which they may account for Nonagency program costs by specific programs.

REF: *California School Accounting Manual.*

I. Plant Maintenance and Plant Operations

1. Q: **Are Plant Maintenance and Plant Operations two separate programs or one program?**

A: They are two separate programs.

REF: *California School Accounting Manual.*

2. Q: **What are the appropriate methods for charging maintenance of equipment or equipment repairs?**

A: You may use either/or a combination of the following methods:

1. Contract with an outside vendor to provide the maintenance of the equipment. Charge the cost of the invoices to the appropriate user program.
2. Some school districts and county offices of education provide maintenance of equipment in-house by a work order system. The work order identifies the user program and the cost. Charge the expenditures as a direct cost to the user program.
3. Some school districts or county offices of education provide for maintenance of equipment in-house but have no work order system or no way of identifying the user program or the cost. For these school districts and county offices of education, create a holding program, charge all of the maintenance of equipment to that holding program, and, then, at the end of the year, distribute the maintenance of equipment to every user program as a direct support cost, using the classroom units allocation method.

REF: *California School Accounting Manual.*

3. Q: **Will Plant Maintenance be a direct cost item to each user program rather than allocated as a direct support cost?**

A: Plant Maintenance and Plant Operations are support services programs. Direct costs for these programs will be accumulated, and then will be distributed, as a direct support cost, to each user program based on the classroom units allocation method. Only the maintenance of equipment that is used by a program will become a direct cost item to that program.

REF: *California School Accounting Manual.*

4. Q: **Are clerical personnel an allowable direct cost to the Plant Maintenance program?**

A: The personnel listed in the program classifications definitions are examples of direct costs to the program and are not all inclusive. Clerical personnel can be direct costs of the Plant Maintenance program.

If, after reviewing the program classification definitions and the Object of Expenditure by Major Program chart, you believe there is an error, please contact your county representative.

REF: *California School Accounting Manual.*

5. Q: **To which program do you charge repairs of air-conditioning equipment?**

A: Air-conditioning equipment repairs are a direct cost to the Plant Maintenance program.

REF: *California School Accounting Manual.*

6. Q: **What is considered to be plant maintenance equipment and plant operations equipment?**

A: Plant Maintenance and Plant Operations equipment is equipment used or owned by those programs. Examples would be buildings and grounds equipment such as tractors, boilers, lawn mowers, etc.

REF: *California School Accounting Manual.*

7. Q: **Would sprinkler repairs be Plant Maintenance direct costs and caring of the lawns be Plant Operations direct costs?**

A: Yes.

REF: *California School Accounting Manual.*

8. Q: **If you have an in-house maintenance repair system and you are going to direct charge the user programs, do you use account 5600?**

A: No, you would use account numbers 5710--5749 to transfer the equipment repair charges from the Plant Maintenance program to each user program.

REF: *California School Accounting Manual.*

9. Q: **In our school district, each site has its own separate gas and electric meters, as well as its own telephone lines. PG and E bills separately for the cost of each site, as does the telephone company. Can our district document these costs to the user programs, or must Plant Maintenance and Plant Operations costs be allocated?**

A: All Plant Maintenance and Plant Operations costs must be allocated, unless you are a county office of education. In the case of county offices of education, costs can be documented for specialized, single program sites.

REF: *California School Accounting Manual.*

10. Q: **If we have a separate Cafeteria Account or Fund, do we have to bill the Plant Maintenance and Plant Operations costs to them? Do we use the CU method?**

A: It depends on what your school district or county office of education charges the cafeteria. There are two situations that occur:

1. If you have a Food Services program and you are providing Plant Maintenance and Plant Operations to that cafeteria, it is possible for the cafeteria to reimburse the General Fund. In this case, transfer the expenses from the General Fund and charge them to the Cafeteria Fund via the 7300 account.
2. If your General Fund is going to pay for that Plant Maintenance and Plant Operations support and your cafeteria is not, allocate Plant Maintenance and Plant Operations costs to the Food Services program.

You may also use a combination of methods 1 and 2 for distribution of support costs to the Food Services program.

REF: *California School Accounting Manual.*

11. Q: **Do nonallocated Plant Maintenance and Plant Operations costs become part of the indirect costs rate?**

A: Yes.

REF: *California School Accounting Manual.*

12. Q: **For the administrative wing of a maintenance and operations building, would you divide by 960 square feet or 2,880 square feet?**

A: For the administrative area you would normally divide by 960 square feet, because this area requires similar maintenance and operations costs as would a classroom. If the services provided to this area are significantly less than those provided to a normal classroom or district administrative facility, then divide the square feet by 2,880 to determine the CU factor.

REF: *California School Accounting Manual.*

J. Data Processing

1. Q: **How are data processing costs accounted for by the county office of education in the County School Service Fund?**

A: For the county office of education, the data processing costs would be accounted for under Services to School Districts, if the services are provided to school districts, and under Internal Services-Data Processing, if services are provided to Internal programs.

REF: *California School Accounting Manual.*

2. Q: **When we discuss centralized data processing systems, do we also have to account for the costs of any programs that are provided from a centralized data processing facility?**

A: Yes. For example, for all school districts that contract with the county office of education for student attendance, report cards, or business activities, the costs would be initially accounted for in the centralized data processing program and then would become a documented direct support cost to the user program.

REF: *California School Accounting Manual.*

3. Q: **If your district has an in-house data processing system, how do you account for the costs?**

A: If the district has a centralized data processing system, the direct costs shall be accumulated in the Centralized Data Processing program and then shall be distributed back to user programs via the documented direct support cost method. Any support costs not documented to a specific user program shall remain in the centralized data processing program and become part of the indirect cost rate.

REF: *California School Accounting Manual.*

4. Q: **What is the object code to be used for data processing expenditures provided via a contract with a county of education?**

A: If the county office of education is providing data processing services to school districts based on a contract, the contract costs should be charged to account code 5800.

REF: *California School Accounting Manual.*

5. Q: **Can you charge a business manager as a direct cost to the Data Processing program?**

A: No, the business manager will be charged to the District Administration program and will be distributed as an indirect support cost to all programs.

REF: *California School Accounting Manual.*

K. Interagency/Nonagency Activities

1. Q: **What expenses are considered to be Nonagency Activities expenses?**

A: The Nonagency Activity program is for the expenditures by school districts or county offices of education when they are providing a contract service to another agency, but are not responsible for the entire program, or they are providing services to a non-educational agency.

REF: *California School Accounting Manual.*

2. Q: **Is the Nonagency Activity program to be used strictly between county offices of education and school districts, or can it be used between school districts or county offices of education and any other organization?**

A: First, the Nonagency Activity program is used for any two educational entities when one has the responsibility for the program and is contracting with the other to provide services. Futhermore, it is also used for any activities between an educational entity and a non-educational entity. It would be between a county office of education and a school district; a school district and a school district; a county and a school district; a county and a county office of education, etc.

REF: *California School Accounting Manual.*

3. Q: **When one is not the LEA, would one show the costs of operating a cooperative as a Nonagency Activity program expense?**

A: Yes.

REF: *California School Accounting Manual.*

4. Q: **If revenues are coming through the county office of education to the school district as pass-through money, and the school district provides the program, does the school district have to account for the revenues? Would the school district account for those activities under its instructional program?**

A: If the school district is the grantee, then those programs are really school district programs and are accounted for as an instructional program. It is simply a mechanical process to have the money come through the county office of education. All pass-through revenues are reported under the "Other Outgo" program.

REF: *California School Accounting Manual.*

5. Q: **A school district has been given a grant by the State and is going to contract with other school districts to provide certain services for the grant program. Under which program would each school district account for these activities?**

A: The school district receiving the grant would account for the program activities as a special project. The other school districts would account for those activities under the Nonagency Activities program because they are providing a contract service.

REF: *California School Accounting Manual.*

6. Q: **Should a school district account for contracted ROP expenditures as a Nonagency Activities program, even though the school district is being reimbursed for the contract services they provide, or should they abate the expenditures?**

A: These costs are expenditures of the school district and should be reported as expenditures under the Nonagency Activities program.

REF: *California School Accounting Manual.*

7. Q: **For the Nonagency Activities program, will there be costs in column 1a of the J-380/J-580/J-780?**

A: For each Nonagency Activities program, there may be direct costs in column 1a, or there may only be direct support costs in columns 4 or 5, or a combination of direct, direct support and indirect costs. In determining direct costs for column 1a, the Nonagency program must be treated as an Instructional program. Direct costs are teacher and aide salaries, employee benefits, books and materials, travel for the personnel in the program, etc.

REF: *California School Accounting Manual.*

8. Q: **The county government contracts with a school district to provide a service for them. How does the school district account for this?**

A: The school district accounts for the service as a Nonagency Activity program. The school district is simply providing a service to the county government.

REF: *California School Accounting Manual.*

9. Q: **Is the reporting by both the school district and the county office of education of ROP/C costs as expenditures a duplication of reporting?**

A: No, it is not a duplication of reporting. One entity will report the costs as an instructional program contract expenditure, and the other entity will report the costs as a nonagency activities contract service.

REF: *California School Accounting Manual.*

10. Q: **Wouldn't it be ideal to keep interagency revenues as a local income? Why change it? It's working.**

A: The reason a change needs to be made is because interagency revenues are not being handled consistently throughout the state. Some school districts and county offices of education are recording interagency revenues as revenue; some are abating expenditures. The State Department of Education needs to provide one method of accounting for revenues and expenditures from interagency agreements. Interagency revenues will be reported as income under account number 8877.

REF: *California School Accounting Manual.*

11. Q: **If a new Nonagency program is created, will it be excluded from the current cost of education?**

A: The Nonagency Activities program expenditures will be excluded from the current cost of education.

REF: *Program Cost Accounting Subcommittee.*

12. Q: **When a school district contracts with the county office of education to write a grant and to administer the project, how does each entity account for its costs?**

A: Assuming that the school district is the grantee, the grant would be accounted for as a special project. The county office of education would account for the activities as a Nonagency Activities program.

REF: *California School Accounting Manual.*

13. Q: **What account numbers are to be used for recording revenues and expenditures based on interagency agreements?**

A: Expenditures will be reported under account numbers 5100, 5600, or 5800, depending on the type of expenditure.

Revenues will be reported under a new account number 8877, entitled "Interagency Revenues."

REF: *California School Accounting Manual.*

14. Q: **How do you account for the expenditures of a county office and school district when the county office provides duplication services to the school district via a contract?**

A: If the county office is providing duplication services to a school district, these services would be considered a contract service by the school district. Therefore, the school district would charge the costs to the appropriate program purchasing the services and would report the costs under account code 5800. The county office would charge the costs to a nonagency program, and using account number 5700, transfer the direct costs from the District Administration program to the Nonagency program. The income to the county office would be recorded under account 8877.

REF: *California School Accounting Manual.*

15. Q: **How does one determine the FTE value for a mentor teacher?**

A: The mentor teacher receives a stipend for being a mentor teacher but usually provides no regular extra hours or days of service in a normal work year. Therefore, there can be no FTE value associated with the mentor teacher because there are no regular additional hours being worked. The entire FTE value would be assigned to the instructional program in which this teacher teaches.

REF: *Program Cost Accounting Subcommittee.*

16. Q: **Our district provides ROP programs for the county office of education. There are identified direct support and indirect support costs associated with providing these programs. If we are required to report this as a Nonagency program, how does the district keep separate the costs of operating specific classes in the ROP program, and how do we account for support costs, such as telephone expense, that can be directly traceable to the ROP classes?**

A: If your district operates this program on behalf of the county office of education, then the costs associated with this program must be reported on the J-380 under the Nonagency Educational program. If your district wishes to further identify the costs of specific ROP classes, then it is recommended that you use a sub-program field under the nonagency program area. For the J-380, support costs must be distributed to the ROP Nonagency program in the same manner that they would be distributed to other programs. For example, telephone expenses may not be documented to the Nonagency program. This expense must be allocated based on the CU allocation method. For purposes of billing the county office, your school district may identify specific costs as attributable to the program.

REF: *Program Cost Accounting Subcommittee.*

17. Q: **Should contracts with school districts for services over and above the direct or other purpose services be reported by a county office of education under the Services to School Districts program or the Nonagency Educational program?**

A: All services provided to school districts should be reported under the Services to School Districts program.

REF: *California School Accounting Manual.*

18. Q: **To which program should the county office of education charge an Outdoor Education program operated by them?**

A: The Outdoor Education program operated by the county office of education should be reported under the Nonagency Educational program.

REF: *California School Accounting Manual.*

19. Q: **The county office of education operates an Outdoor Science program, but it contracts with a school district to transport all students to this program. How does each entity account for these transportation costs? Are these costs considered home-to-school transportation?**

A: The county office of education would record the cost to its Transportation program under the contract service account number 5800. The school district would record the costs as a Nonagency program under the appropriate object of expenditure account classifications. The school district would record the income from the county office of education as an Interagency Revenue, account number 8877.

The transportation of these students to the Outdoor Science program would be home-to-school transportation. Transportation between classes at an Outdoor Science program would be considered "other miles" transportation.

REF: *California School Accounting Manual.*

20. Q: **A county office of education is the LEA for the JTPA and contracts with other school districts to provide services. How does each entity account for the costs?**

A: The county office of education accounts for the activities as a special project. The other school districts account for the activities as a Nonagency Activities program.

REF: *California School Accounting Manual.*

21. Q: **The county superintendent of schools contracts with the school district to transport special education students from school to an ROP/C program. How are the costs recorded for this activity?**

A: The county office would record the costs initially in the Transportation program under account number 5800. Beginning with 1987-88, those costs would then be transferred as a direct cost from the Transportation program to the ROP program or to the Special Education program using account code 5700. This is considered "Other Miles" when transporting students to an ROP/C program. The costs would be reported as costs to the Special Education program only if the transportation to the ROP/C program is required by the IEP. If not required by the IEP, the cost would be reported as a ROP program cost. Prior to 1987-88, the cost would have been considered a documented direct support cost back to either the ROP or Special Education program rather than a transfer of a direct cost. The district providing the transportation service would record the costs under the Transportation program in the appropriate object of expenditure classification. The costs could then be documented back to the Nonagency program.

REF: *Program Cost Accounting Subcommittee.*

22. Q: **How do you distribute costs to the Child Development Fund for the transportation of preschool children funded under the state Preschool program?**

A: Beginning with the 1986-87 fiscal year, you may use account number 7300 to transfer direct support and indirect costs from the General Fund to the Child Development Fund. The process for the transfer would be handled in the same manner as the current process used for transfer of direct support and indirect charges from the General Fund to Cafeteria or Adult Education funds. For J-380 purposes, in determining the amount of money that should be transferred to the Child Development Fund, use the pupil transported allocation method as the formula for distributing the prorata share for the home-to-school transportation of state preschool children.

REF: *California School Accounting Manual.*

23. Q: **In our county, the high school district operates the transportation program. It bills the elementary district for home-to-school transportation and field trips. How are these transactions accounted for in the financial records of both the elementary and high school districts?**

A: In the situation above, the transactions would be handled differently, depending on whether or not the high school district received the entire apportionment for transportation or whether both the high school and elementary districts received transportation apportionments. Using the assumption that the high school district had assumed total responsibility for the transportation program and, therefore, was receiving the entire transportation allowance for the program that is operated for its students and also for the elementary school district students, the transactions would be handled as follows:

High School District - All the costs would be charged to the Transportation program in the appropriate object of expenditure classifications.

Elementary - The costs would be charged to the Other Outgo program in account 7300, because the elementary district would be billed only for excess costs.

In the second situation where both the high school district and the elementary district received transportation allowances from the State Department of Education, the transactions would be handled as follows:

High School District - For column 1a of the J-380, the entire cost of the Transportation program would be charged to the Transportation program in the appropriate object of expenditure classifications. The portion of the costs that are attributable to the elementary district would then be distributed to the Nonagency program, based on the pupils transported method.

Elementary - The elementary school district would charge the billing from the high school to the Transportation program under object of expenditure classification 5800.

REF: *Program Cost Accounting Subcommittee.*

24. Q: **In our county, the high school district provides, via a contract to the elementary district, use of vehicles by the elementary district. How is this transaction handled by both the high school and elementary school districts?**

A: The question does not indicate what type of vehicle is used by the elementary school district. This must be determined in order to appropriately charge the vehicle usage to the correct program. Let us assume for this example that the elementary district is using maintenance vehicles. The accounting transactions would be handled in the following manner:

> High school district - The high school district would charge the cost of the vehicle and any repairs or maintenance on the vehicle to the Maintenance program in the appropriate object of expenditure classifications. The high school district would then bill the elementary district for the cost of the vehicle on an agreed upon basis. The income received from the elementary school district would be reported under account number 8877, "Interagency Revenues." The high school would not be able to distribute this cost on the J-380 as a nonagency cost, because the only way to distribute maintenance costs is based on the CU method and the high school district is not renting a facility to the elementary school district. Therefore, the costs of operation of this vehicle would simply remain under the Maintenance program for the high school district.
>
> Elementary - The elementary school district would record this cost under the Maintenance program, object of expenditure classification 5800 as a contract service cost.

REF: *Program Cost Accounting Subcommittee.*

25. Q: **How does each agency account for the expense and income when one agency, via contract, maintains the bus fleet for another agency?**

A: The LEA that owns the bus fleet contracts with the other LEA to maintain that bus fleet. The LEA that owns the bus fleet will record the contract cost to its Transportation program, account number 5800 and will include the cost on its J-141. The LEA that maintains the bus fleet will initially record the costs in the Transportation program in the appropriate object expenditure classification and will subsequently transfer those costs as direct costs to the Nonagency program by using account number 5700. The revenues are reported under account 8877, Interagency Revenues. The LEA maintaining the bus fleet will initially include the costs on Form J-141, but will reduce its total transportation costs by the amount billed the owner district prior to arriving at a pupil transportation expense on EPD 100 -- Schedule III, Form J-141.

REF: *California School Accounting Manual.*

26. Q: **If two districts use the services of a nurse but District A carries the nurse as an employee on its payroll and District B reimburses District A for one-half of the cost, how does each district account for the transactions?**

A: Although Districts A and B use the services of this nurse, only District A actually employs the nurse. Therefore, District A has primary responsibility for this individual. District B contracts with District A for 50% of the nurse's services. In this situation, District A would charge 100% of the costs to the Pupil Services program, then document 50% of the costs to the Nonagency Activities program. The revenues received for reimbursement for 50% of the services from District B would be recorded under account number 8877, Interagency Revenues. For District B, the expenditure would be recorded under account number 5800, and the costs would be recorded as a Pupil Services program cost.

REF: *California School Accounting Manual.*

L. Interprogram/Interfund Charges

1. Q: **If a school district or county office of education uses the in-house equipment repair system, does it have to reclassify salaries in a contract account in order to charge the user program?**

A: You would continue to pay salaries out of the expenditure accounts as specified in the *California School Accounting Manual*. You would, through accounts 5710-5799, transfer to each user program/fund the costs identified for repair of its equipment.

The 5700 accounts would then zero out at year end. When you prepare your financial reports at the end of the year, the salaries would be reported in the appropriate object of expenditure account.

For the J-380/J-580/J-780 reports, the cost of repairs would be charged to the user program/fund, not to the Plant Maintenance program.

REF: *California School Accounting Manual.*

2. Q: **If the Instructional Media program provides services such as laminating or tape copying to other programs, how would you account for these costs?**

A: This situation is an example of a direct cost service charge. The user programs are contracting with the Instructional Media, program which provides direct cost services to them. The user programs are contracting with the Instructional Media program in lieu of contracting with an outside vendor. In accounting for these charges, account numbers 5710--5749 should be used to transfer the direct costs of providing the services from the Instructional Media program to the specific user programs.

REF: *California School Accounting Manual.*

3. Q: **How does the use of the 5700 and/or 7300 account codes affect the integrity of the budgeted expenditures versus the recording of actual expenditures?**

A: As expenditures are initially incurred, they shall be charged to the appropriate object of expenditure account as specified in the *California School Accounting Manual*. The use of account codes 5700 and 7300 is for the purposes of transferring costs from one program/fund to another program/fund. Costs will be reported in the program/fund to which they are a direct cost by use of the 5700 account codes. The 7300 account codes will be used to transfer direct support and indirect costs between programs and/or funds. Costs will always be reflected in the appropriate object of expenditure account when reporting expenses or budgets by object codes.

REF: *California School Accounting Manual*

4. Q: **Can an LEA use a 5700 object code for charging transportation costs to other programs?**

A: The 5700 object series is for the transfer of direct cost services from one program/fund in an LEA to another program/fund in the LEA. Field trips and "other miles" are a direct cost to the user program. Account 5700 is used to transfer these costs from the Transportation program to the user program/fund.

REF: *California School Accounting Manual.*

5. Q: **Please explain the difference between the use of account number 5700 and the use of account number 7300.**

A: The 5700 account is used to transfer direct costs between programs and/or funds. The 7300 account is used to transfer direct support and indirect costs between programs and/or funds.

REF: *California School Accounting Manual.*

6. Q: **Is account number 5700 used in transferring costs of specific or special materials used exclusively in a program or project, not a part of the central library, and which are, therefore, to be charged as a direct cost to that program or project?**

A: No. The 5700 account is not used in the situation described above. If you buy specific instructional materials for a program, such as purchasing braille books for the visually handicapped program, the cost of those books are a direct cost to the Special Education program, account numbers 4100, 4200, or 4300 depending on the type of material purchased. These costs are charged as a direct cost because the materials are not kept in a central library and are not available for use by all students. These materials are used exclusively by a particular group of students.

The 5700 account is used to transfer direct costs from one program/fund that provides direct cost services to another user program/fund within the same LEA. For example, if your LEA has a duplicating department and the Special Education program contracts with the duplicating department to produce instructional materials, then the costs for the production of these materials would be charged to the Special Education program, account number 5700. The same amount would then be a credit to the duplicating department, account number 5700. The 5700 account number is used to allow direct costs to be associated with the appropriate user program, and also to allow the correct object of expenditure classification to be used by the program providing the service.

REF: *California School Accounting Manual.*

7. Q: **If a school site has a Xerox machine that is used to reproduce both instructional materials and school administration materials, how are the costs reported on the J-380/J-580/J-780?**

A: In the situation described above, the costs would be reported as direct costs under either the Instructional program or the School Administration program. It is recommended that the costs be accumulated initially under the School Administration program, and the pro rata portion be transferred as a direct cost to the Instructional program through the use of the 5700 account.

REF: *California School Accounting Manual.*

8. Q: **If a custodian is charged directly to the Cafeteria Fund, why do we use the 7300 account to distribute support charges to the Cafeteria Fund?**

A: Direct support charges are distributed to the cafeteria based on the CU allocation method. However, if the Cafeteria Fund has already paid for some of the support charges then you distribute only the difference between what has previously been paid for by the Cafeteria Fund and what should have been allocated per the J-380/J-580/J-780 distribution methods. If the difference is a General Fund contribution, then you will distribute those costs to the Food Services program of the General Fund.

REF: *California School Accounting Manual.*

9. Q: **How do you transfer support costs to the Child Development Fund?**

A: Use account 7300 to transfer support charges from the General Fund to the Child Development Fund.

REF: *California School Accounting Manual.*

10. Q: **How does one distribute General Fund support costs, such as custodial, to the cafeteria?**

A: Direct support and indirect costs are distributed to the Cafeteria Fund in the same manner as the distribution of support costs to all other programs within the General Fund. Custodial costs are distributed based on the CU allocation method.

For reporting purposes, direct support and indirect costs actually transferred from the General Fund to the Cafeteria Fund/Account are reported on line EDP No. 426 of the J-380/J-580/J-780 report.

Direct support and indirect costs for cafeteria activities which are funded by the General Fund and which are not to be paid by the Cafeteria Fund/Account are reported on line EDP No. 455 of the J-380/J-580/J-780 report.

REF: *California School Accounting Manual.*

11. Q: **If an LEA is required to charge the costs for transportation of preschool children to the Child Development Fund, what account does one use to transfer the charges from the General Fund to the Child Development Fund?**

A: If the expenses are to be paid out of the General Fund, then the expenses are distributed, as direct, direct support, and/or indirect costs to the auxiliary program entitled "Child Development Activities" according to prescribed methods in the *California School Accounting Manual*. Direct, direct support and indirect costs are transferred to the Child Development Fund by using the 5700 or 7300 accounts.

REF: *California School Accounting Manual.*

12. Q: **If we want to bill the Cafeteria Fund for support costs, do we use the same process as currently used for the Adult Education Fund?**

A: Yes. The accounting manual has been amended to allow the use of the 7300 account to transfer support costs to the Cafeteria Fund.

REF: *California School Accounting Manual.*

13. Q: **Can we use the 7300 account to transfer direct support costs to funds other than the Cafeteria and Adult Education Funds?**

A: Yes. You may also use the 7300 account to distribute support costs to the Child Development Fund.

REF: *California School Accounting Manual.*

14. Q: **How do you distribute costs to the Child Development Fund for the transportation of preschool children funded under the State Preschool program?**

A: Use account number 5700 to transfer direct costs and account 7300 to transfer direct support and indirect costs from the General Fund to the Child Development Fund. In determining the amount of money that should be transferred to the Child Development Fund, use the pupils transported allocation method.

Preschool miles are considered "other miles" on the J-141. Therefore, the cost for the transportation of preschool students would be accumulated initially in the Transportatioon program, then subsequently transferred as direct support costs to the Child Development Fund using the 7300 account.

REF: *California School Accounting Manual.*

M. Common Administration Districts

1. Q: **How are support services, such as pupil transportation, which are provided between common board/common administration districts to be reported?**

A: Support services provided between common board/common administration districts will be reported in the same manner as services provided among any other districts:

The LEA that receives the service will report the expense as a direct cost to the appropriate support program, using object of expenditure code 5100, 5600, or 5800, as appropriate.

The LEA that provides the service will report the costs as a documented or allocated direct support cost to the Nonagency Activities-Educational program.

REF: *California School Accounting Manual.*

2. Q: **How are positions that are shared between common board/common administration districts to be reported?**

A: For positions that are shared between common board/common administration districts, the appropriate proportion of costs will be reported as a direct cost to the appropriate program for each of the districts.

REF: *Program Cost Accounting Subcommittee.*

3. Q: **Will there be any different standards for development of the indirect rates of common board/common administration districts?**

A: The program cost report and indirect rates will be developed in accordance with the new program cost accounting standards. If the indirect rate for the two common board/common administration districts exceeds a difference of 1/2 of 1 percent, justification will be required.

REF: *Program Cost Accounting Subcommittee.*

N. County Offices of Education - Internal/External Programs

1. Q: **For the county office of education, do you distribute as direct support costs both Internal Services and Services to School Districts program costs?**

A: Direct support costs are not distributed from the Services to School Districts program to any other programs. Distribute only Internal Services program costs to user programs. However, you may distribute costs from the Internal Services program to the Services to School Districts program, such as maintenance and operations costs.

REF: *Instructions for Form J-580.*

2. Q: **If one person performs both Services to School Districts and Internal Services functions, how is that person's salary allocated as a direct cost among the programs?**

A: County offices of education which have one person performing similar activities within the Services to School Districts program as well as Support Services programs may charge 50% of the costs as a direct cost to the Services to School Districts function and 50% as a direct cost to the Support Services function.

If you believe that is not an equitable distribution for direct cost purposes, then you may document and establish a percentage which is equitable.

REF: *Instructions for Form J-580.*

3. Q: **Would the Pupil Services program be part of Internal Services or Services to School Districts?**

A: Some Pupil Services program expenditures could be direct costs to Services to School Districts or to Internal Services. For example, psychologists providing services to the school district would be a direct cost to Services to School Districts. The psychologists and nurses who work in your own educational programs would be direct costs to the Pupil Services program in the Support Services Programs area of the J-580.

REF: *Instructions for Form J-580.*

4. Q: **How does a county office determine the expenditures that are to be charged as direct costs to the Services to School Districts program versus the Internal Services program?**

A: The California School Accounting Manual has general guidelines in determining those costs that are direct cost of Services to School Districts versus those that are direct costs of Internal Services programs.

REF: *California School Accounting Manual.*

5. Q: **Our county office provides instructional media services to all districts within the county. How do we account for these services, and do we use the FTE of the various districts in distributing the instructional media costs?**

A: If the county office provides instructional media services to school districts, the Instructional Media program operated by the county office would be distributed as a direct cost to Services to School Districts -- Instructional Media and Internal Services -- Instructional Media. Only the Internal Services program would be distributed back to county office user programs. The instructional media costs in the Services to School Districts -- Instructional Media program would remain in that program and not be distributed back to other programs.

REF: *California School Accounting Manual.*

6. Q: **If a county office of education expends money from the County School Service Fund for library books for school districts, is this considered a direct cost to the Services to School Districts program or a local project?**

A: The library books would be considered a direct cost to the Services to School Districts, Instructional Media program.

REF: *California School Accounting Manual.*

7. Q: **The county office of education is providing nursing and psychological services to direct service districts. How is this accounted for on the J-580, column 1a? In the districts, these professionals function almost entirely in support of the Special Education RSP program. Is there any way to record these costs as a support cost to special education?**

A: If the county office provides these services to the school districts, then the county office would record the costs under the Services to School Districts -- Pupil Services program. Unfortunately, under the current cost accounting procedures there is no method for transferring costs from the Services to School Districts program as a direct support cost to the special education program, because the special education program is not run by the county but rather by the school district.

REF: *Program Cost Accounting Subcommittee.*

8. Q: **Nurses employed by county offices of education often spend their time on assessment activities, other special education services, and direct services to school districts. How do you account for the time spent on each of these activities?**

A: In these particular situations, the nurse would be initially charged as a direct cost to both the Services to School Districts program and the Pupil Services program based on the amount of time spent in each program. The cost that is charged to the Pupil Services program would then be distributed as a direct support cost as follows: the time spent on assessment activities must be documented and distributed as a documented direct support cost to the assessment program; the time spent on other special education services can be documented and distributed to special education or can be allocated to all user programs of the Pupil Services program.

REF: *California School Accounting Manual.*

9. Q: **The county office of education is providing nursing and psychological services to direct service districts. The nurses and psychologists function almost entirely in support of the Special Education RSP program. It does not appear that the costs for these services can be distributed back to the Special Education program and, therefore, the Special Education program costs will be under reported. Is this a correct analysis?**

A: Yes. Your analysis is accurate. If the county office is using direct service dollars to provide nursing and psychological services to direct service districts, these costs will be reported on the J-580 under the Services to School Districts -- Pupil Services program. Since these costs are reported as part of the Services to School Districts program, they are not distributed back to a Special Education program. The only way that these services could be reported as part of special education is if these individuals were performing assessment activities. If this is the case, under the Services to School Districts area there is a program entitled, "Special Education Assessment".

If these assessment services are provide to the direct service districts then determine the amount of time and cost involved in the assessment activities and charge these costs in column 1a to the Services to School Districts -- Special

Education Assessment Activity. The balance of the time for these individuals would then remain under the Services to School Districts/Pupil Services program.

REF: *California School Accounting Manual.*

O. All Funds Concept

1. Q: **Some of the programs enumerated in the program classification definitions are not currently on the J-380/J-580/J-780?**

A: Some of the programs listed are used by other funds. Currently, only the General Fund and the Routine Repair and Maintenance Fund are included on the J-380 and the J-580. Eventually, the J-380/J-580/J-780 may be required for all funds.

REF: *California School Accounting Manual.*

2. Q: **How does one account for the distribution of rental and lease payments for temporary student housing if the payments are paid from impact fee revenues in the Capital Facilities fund?**

A: If the impact fee revenues are deposited in the Capital Facilities Fund, then lease and rental payments will not be allocated to any user programs in the General Fund.

If the impact fee revenues are deposited in the General Fund, the expenditure for the rental and lease payments should be recorded in the Facilities program and will be distributed to all programs based upon the classroom units allocation method.

REF: *California School Accounting Manual.*

3. Q: **If an LEA abates the salary and benefit accounts of the General Fund and transfers those expenditures to the Cafeteria Fund, then wouldn't it be a duplication if it also transferred support costs to the Cafeteria Fund through the use of account number 5700 or 7300?**

A: It would not be a duplication of cost if an LEA abates only direct costs paid by the General Fund for the Cafeteria Fund. Primarily, these direct costs would be for cafeteria workers' salaries and fringe benefits. Any support costs provided by the General Fund (i.e., custodial or maintenance salaries) to the Cafeteria Fund should be transferred through account number 7300, if the support costs are to be paid by the Cafeteria Fund. If the support costs are to be paid by the General Fund, they are to be reported on the Food Services program line of the J-380.

REF: *California School Accounting Manual.*

P. Audit Requirements

1. **Q: Who will audit the J-380/J-580/J-780? A CPA firm or the State?**

A: Generally, the independent CPA firm retained by the school district or county office of education is the only one that may be required to audit the report. The State Controller's Office, Department of Finance, or the Auditor General may audit these forms in selected LEAs to determine the accuracy of the cost accounting process or the effectiveness of the local independent audits.

REF: *State Controller's Office.*

2. **Q: What will be the audit requirements for the J-380/J-580?**

A: Refer to the *Audit Standards for Local Education Agencies* by the State Controller.

REF: *State Controller's Office.*

3. **Q: If you keep all the contemporaneous records, is someone going to come and audit these records?**

A: Your independent CPA may be asked, as part of the audit, to review the J-380/J-580. Part of the test may be to select some individuals who have documented their time and trace the summary timesheet back to the contemporaneous records. You are required to retain the contemporaneous records for three years.

REF: *State Controller's Office.*

4. **Q: Are the independent auditors going to audit the worksheets for the J-380/J-580?**

A: The State Controller will develop audit guidelines for the responsibility that auditors have in auditing the J-380/J-580. These guidelines are published each year in the *Audit Standards for Local Education Agencies* by the State Controller's Office. It is very possible that the guidelines will require auditors to do a limited audit on some or all of the worksheets.

REF: *Audit Standards for Local Education Agencies.*

Q. Miscellaneous

1. Q: **What is a small school district?**

A: A small school district is often defined as one having 2,500 ADA or less. However, there is no legal definition.

REF: *Program Cost Accounting Subcommittee.*

2. Q: **Could you give us some suggestions or direction on how many levels of coding might be needed in our accounting system in order to be able to collect the information required to complete the J-380/J-580/J-780?**

A: You want to collect the direct costs for each of your programs. You must also be able to identify the donor-authorized costs for special projects.

You may want to devise a means for being able to determine whether direct support costs are being documented to specific user programs. One of the common means of identifying those costs in an accounting system is to use what is known as a sub-program. Some county offices of education and school districts use a sub-object sequence.

REF: *Program Cost Accounting Subcommittee.*

3. Q: **How does one account for lottery revenues on the J-380/J-580/J-780?**

A: Expenditures made from lottery revenues are reported in the program to which the expenditure is a direct cost. There is no separate program entitled "Lottery" on the J-380/J-580/J-780.

REF: *Fiscal Management Advisory 86-04.*

4. Q: **When an assistant superintendent has his/her time allocated to Special Education, Special Projects, Instructional Administration, and District Administration, will the state and federal government program personnel accept the program cost accounting methods of allocation as a basis for reimbursement of costs to the LEA?**

A: First, the assistant superintendent's position could be a direct cost to the Instructional Administration, Special Projects Administration, and/or District Administration programs, if all appropriate criteria are met. The costs charged to the programs must be based upon the prescribed program cost accounting methods. The J-380/J-580/J-780 does report, in column 1a, the donor-authorized costs or those costs which are funded by the project. In order to have these costs funded by the project, the LEA will need to submit a fiscal plan as part of the application process. If the state and/or federal government approves this fiscal plan, they should provide reimbursement to the LEA based on the plan submitted. At this time, the belief is that the state and federal governments will continue to use their own financial reporting documents. If the J-380/J-580/J-780 is ever used as the sole reporting financial document, then the problem will need to be addressed with the federal and/or state governments, especially if the donor-authorized costs do not exceed the total program costs, as reported in column 8 of the J-380/J-580/J-780.

REF: *California School Accounting Manual.*

5. Q: **If an LEA contracts with another LEA to provide services, the contracting LEA must report this expense in the 5000 account series. This expense will then increase the percentage of the nonteacher/noninstructional aide expenditures and could place the LEA in a position of not meeting the appropriate classroom teachers' salary limitation percentage. What will occur if this happens?**

A: If an LEA does not meet its classroom salary limitation percentage because it has contracted with another LEA to perform services, then the LEA can apply for a waiver from the county office of education or Local Assistance Bureau at the State Department of Education. The waiver must show that the contract had expenditures for classroom teacher and aide salaries. It must further show that had these expenditures been recorded as a salary of the LEA rather than a contract, the LEA would have met the required percentage. This will be a justifiable criteria for requesting a waiver.

REF: *Program Cost Accounting subcommittee.*

6. Q: **An LEA provides a workshop for staff within its own agency and for an outside agency's staff. If outside facilities are rented and there is no charge for the facilities, but there is a charge for providing coffee and lunches, to which expenditure object should the cost of the coffee and lunches be charged?**

A: If payment for the coffee and lunches is permitted by your county counsel, they are expenses of providing the workshop, and the costs should be charged to 5800, Other Operating Expense classification.

REF: *California School Accounting Manual.*

7. Q: **Does the J-141 Transportation Report have to agree with the J-380/J-580?**

A: Yes, EDP 096 on the J-141 Transportation Report must agree with column 6 of the J-380/J-580, EDP 415.

REF: *State Department of Education, Local Assistance Bureau.*

8. Q: **Our district has traditionally abated income received from the PTA, student body, or booster groups against the transportation costs incurred by those groups. Is this appropriate?**

A: No. This is not appropriate. Any income received from these groups should be recorded as income of the district under other local revenues. The expenditures incurred are considered "other miles" expenditures, and are a direct cost to the Transportation program which are distributed as a documented direct support cost to the program using the "other miles."

REF: *Program Cost Accounting Subcommittee.*

9. Q: **Should mentor teachers payments be coded to 1100 or 1900?**

A: The salary payments for this stipend should be coded to object 1900, if the mentor is involved with inservice training or curriculum development activities. However, if the mentor is providing teaching services only, the salary payment should be charged to object 1100.

REF: *Program Cost Accounting Subcommittee.*

10. Q: **If a school district sells a junk vehicle which was originally donated to the auto shop by a parent, the income from the sale is charged to the income account for sale of equipment. However, the income in our district must be credited to the auto shop program so that it is able to spend that money. How do we record the income so that the auto shop program can receive credit and make the appropriate expenditures?**

A: A school district may wish to use program numbers when recording income to identify those programs receiving the income. In addition, if your district sells equipment and receives income, increase the expenditure budget of the auto shop by the amount of income that has been generated.

REF: *California School Accounting Manual.*

11. Q: **Would you please give an explanation of how the J-380/J-580/J-780 will be used by the State.**

A: The State Legislature required in AB 2557 that a program cost accounting system be developed so that the system would provide consistent comparable data to the State. At this time, it is difficult to identify specifically the uses of the J-380/J-580/J-780. However, it is reasonable to assume that the legislature may use this report when developing funding models for various programs.

REF: *AB 2557, Chapter 115, Statutes of 1985 (Education Code Section 56730.5).*

R. Special Education

1. Q: **The Special Education program in our county is run by the county office. However, the county office does contract out to some districts to run certain classes. How does the county office record the expenses for the Special Education program? How does the district record the expenses for the special education classes, including the expenses that are incurred in excess of the payment to the district?**

A: The county office has primary responsibility for the Special Education program. Therefore, the expenditures incurred by the county office shall be charged to the Special Education program. The contract with the school districts for providing certain special education classes shall be recorded under expenditure classification 5800. The district operating the individual classes shall record the expenses under the Nonagency program in the appropriate object of expenditure classification. Even though the district operating the classes may incur costs that exceed the revenue received for the contract, these costs are not considered excess costs and are to continue to be reported under the Nonagency program. The district operating the class will not show these expenditures under the Special Education program.

REF: *California School Accounting Manual.*

2. Q: **Can the time of a regular classroom teacher and/or principal be documented to the special education assessment program?**

A: No. The assessment activities performed by the regular classroom teacher and the principal are considered ancillary functions of their responsibilities and may not be charged to special education. The personnel that are normally documented to the special education assessment program are psychologists, nurses, audiologists, social workers, etc.

REF: *California School Accounting Manual.*

3. Q: **On the J-580, special education assessment costs are recorded as a direct program cost under Services to School Districts but are recorded as direct support cost under Internal programs operated by county offices of education. Why are these differences in handling assessment costs for each of these programs?**

A: This particular situation is an exception to the handling of special education assessment costs. Normally, the direct cost for providing assessments is found in the Pupil Services program and then is documented back to the Special

Education Assessment program. This process is followed on the J-580 when the assessment cost is reported under an Internal Service program. However, the services to school districts programs are those services provided directly to school districts; the direct cost found in these particular programs are not distributed as support costS to any other program on the J-580. Therefore, if county office personnel are providing assessments as a service to school districts, there needs to be a provision to allow assessment costs to be identified as special education assessment costs rather then as pupil services costs on the J-580. If the cost had been identified as a pupil services cost under Services to School Districts programs, then the special education component would not be visible. They would remain in the pupil services program because the costs from these programs are not distributed back as support costs to any other program.

REF: *Program Cost Accounting Subcommittee.*

4. Q: **Why is a psychologist included as a FTE under a DIS program?**

A: A psychologist is normally a direct cost to the Pupil Services program. However, if the psychologist performs DIS services as enumerated under the Education Code, then that psychologist is performing services as would any other teacher and, therefore, is counted as a teacher when determining the number of FTEs for each program.

REF: *California School Accounting Manual.*

5. Q: **What kind of expenses would be considered a direct cost of the Regionalized Services/Program Specialist program?**

A: Costs associated with SELPA-wide activities, such as the SELPA director, are considered a direct cost of the Regionalized Services/Program Specialists program and may be reported as such under column 1a of the J-380/J-580/J-780. If the costs are for district activities only, they are reported in the Instructional Administration program and may be distributed as a documented direct support cost to the Regionalized Services/Program Specialists program.

REF: *Program Cost Accounting Subcommittee.*

6. Q: **To which program should an LEA charge the cost of attendance reporting at the school site level?**

A: These costs are to be charged to either the Pupil Services program or the School Administration program, depending on the specific individual doing the attendance reporting and the program to which that individual is charged.

REF: *Program Cost Accounting Subcommittee.*

7. Q: **If our district rents a trailer and operates a SDC program in that trailer, would the rental cost be allocated to the Special Education/SDC program?**

A: Generally, the cost of renting or leasing facilities shall be distributed as a direct support charge to all user programs, not just to a single program. Leased or rented facilities costs are considered agency-wide costs of doing business and are, thus, shared equally by all programs. The only exception is that the documented method may be used to distribute costs of renting or leasing a facility on a site on which no agency owned facilities are located, when required by state or federal agencies for programmatic purposes.

REF: *California School Accounting Manual.*

8. Q: **Can RSP and DIS personnel serve severely handicapped pupils?**

A: Yes. There is nothing that prohibits the delivery of RSP and DIS services to severely handicapped pupils.

REF: *California School Accounting Manual.*

9. Q: **Can an assistant superintendent be charged to special education?**

A: If a portion of the assistant superintendent is charged to the Instructional Administration program, the costs can be charged to special education, but only as a documented direct support cost.

REF: *California School Accounting Manual.*

10. Q: **If an LEA has no transportation program, but has its special education nonpublic school students transported by taxi, where do you charge the cost of this transportation?**

A: All transportation costs, whether paid to individuals, to outside vendors, to other LEA's or for in-house transportation systems, are a direct cost to the Transportation program. These costs are then either allocated or documented back to specific user programs. In this particular case, since only nonpublic school students are transported by taxi, this becomes a specific use situation, and these costs would then be documented back as a direct support cost to the Special Education Transportation program.

REF: *California School Accounting Manual.*

11. Q: **To which program do you charge the cost of transportation by taxi of district pupils that attend the county office of education Special Education programs?**

A: Direct costs of transportation include costs of actual bus operations, plus costs incurred in transporting students via taxi, public transportation, or parents. These costs are then considered specific use costs and can be documented back to the Special Education Transportation program.

REF: *California School Accounting Manual.*

12. Q: **If an LEA provides the special education transportation for all LEA's within a SELPA, how are the transportation costs allocated to the other LEA's in the SELPA?**

A: If the LEA providing the transportation has assumed the responsibility for this regional special education transportation and is reporting all the costs on the J-141 and receiving apportionments for these expenses, then the transporting LEA would report these costs as direct costs of the Pupil Transportation program. These direct costs would then be allocated to the Special Education Transportation program, based on the pupils transported method.

If the LEA is providing the transportation as part of a cooperative and both the apportionment for the transportation and the costs of transportation are distributed to each LEA within the cooperative, then each LEA would report its own share of the transportation costs as a direct cost to its transportation program.

REF: *J-141 Annual Report of Transportation Programs; Program Cost Accounting Subcommittee.*

13. Q: **If the special education director spends his/her time only in special education, do you have to document his/her time?**

A: Yes. AB 2557 states that you must allocate, unless you document. There is no program category called special education administration. These costs are part of Instructional Administration. Therefore, if you want part of the costs of the Instructional Administration program to support only one activity, you have to document.

REF: *California School Accounting Manual.*

14. Q: **If the only transportation provided is for Special Day Class students, do the costs for providing this transportation have to be documented?**

A: All home-to-school transportation costs must be allocated, unless, for a specific use bus. However, when using the allocation method, allocate only to user programs of the Support Services program. In this case, since transportation is used only by special education, the costs would be allocated only to the Special Education Transportation program, assuming that the special day class student's IEP has transportation as a requirement.

REF: *California School Accounting Manual.*

15. Q: **If computer equipment and/or software is purchased to provide a management information system to track special education students relative to attendance, IEP data, etc., can the cost of that equipment, plus the ongoing operational costs of the program, be a documented direct support cost to special education?**

A: Special education administration is a part of the Instructional Administration program. Therefore, the purchase cost of that equipment and/or software would be a direct cost to either the Instructional Administration program or the Centralized Data Processing program. If the services to provide a management information system were contracted from a centralized data processing facility, the cost would be a direct cost to the Centralized Data Processing program. In both instances, these costs should be documented back to special education as a documented direct support cost.

If the management information system is provided as part of the overall Regionalized Services program, then the costs should be a direct cost to the Regionalized Services program.

REF: *California School Accounting Manual.*

16. Q: **If you have a child in a special day class who is orthopedically handicapped and rides a wheelchair bus, must transportation be written in the IEP in order to allocate transportation costs to special education?**

A: Yes, it must be written in the IEP.

REF: *California School Accounting Manual.*

17. Q: **If transportation is not written in the IEP, must you factor the cost of transporting that student out of the total cost of the bus?**

A: No. The student would be counted as a regular education student, and the cost would to allocated to the Regular Education program.

REF: *California School Accounting Manual.*

18. Q: **Can you allocate part of the costs of payroll preparation to special education?**

A: Part of the cost of the payroll that is prepared by your internal service staff will be distributed to special education as an indirect cost. The cost of auditing the payroll by your services to school district staff will not be allocated to Special Education.

REF: *California School Accounting Manual.*

19. Q: **The county office of education receives funding from the State for special education. Is the county office recording the total costs of the program in its accounting records?**

A: If the county office of education is accumulating the attendance information, crediting the a.d.a. to the school district, and receiving the revenues through its J-50 for that class, the county office of education would report the expenditures as its instructional program expenditures.

REF: *California School Accounting Manual.*

20. Q: **To which program do you charge legal and other expenses for fair hearings?**

A: The costs for fair hearings are direct costs to the Instructional Administration program and then may be documented back to the Special Education program as a documented direct support cost.

REF: *Program Cost Accounting Subcommittee.*

21. Q: **Can an RSP special education student be counted for home-to-school transportation as a special education transportation cost?**

A: An RSP student may not be counted for special education home-to-school transportation unless the IEP requires home-to-school transportation in order to receive RSP services not given at the neighborhood school. Generally, only a special day class student may be counted for special education home-to-school transportation.

REF: *California School Accounting Manual.*

22. Q: **If the SELPA director is employed by the county office of education, are those costs to be reported in the special education area of the J-580 or in the Nonagency Activities program?**

A: All special education regionalized activities which are provided on a regional basis (not district-only basis) will be recorded as a direct cost to the Regionalized Services/Program Specialist program. Therefore, in the question the SELPA director would be a direct cost to the Regionalized Services/Program Specialist program. If there are regionalized services activities that are provided by a district for itself only, then those costs would be recorded as direct costs to the Instructional Administration program and may be documented back to the Regionalized Services/Program Specialist program.

REF: *Program Cost Accounting Subcommittee.*

S. Joint Powers Agreement (JPA) Accounting

1. Q: **What is the definition of a JPA?**

A: An educational JPA is defined as one where the participating entities provide instructional or support services to the educational programs such as a special education JPA, ROP/C JPA and/or a transportation JPA.

A noneducational JPA is defined as one where the participating entities do not provide instructional or support services to the educational programs such as insurance JPA.

REF: *Joint Powers Agreement Accounting Subcommittee.*

2. Q: **To whom do JPAs report?**

A: Educational JPAs that currently report to the Department of Education will be required to continue this reporting relationship. Individuals within the Department of Education will determine the necessary reporting formats and timelines.

Noneducational JPAs will report to other state agencies, as deemed necessary by the state agencies. The state agencies must ensure compliance with all pertinent Education Code and Government Code regulations.

Educational JPAs that do not currently report to the Department of Education will be required to report to their component school districts and/or county offices of education and the State Controller's office via the audit report.

REF: *Joint Powers Agreement Accounting Subcommittee.*

3. Q: **How should I account for transfers from my district to a JPA?**

A: For educational entities participating in a noneducational JPA, the amounts transferred to the JPA that represent payments by the educational entity shall be recorded in the appropriate 3000, 4000, 5000. and/or 6000 account series.

Separate income and expenditure accounts will be used for the transfer of payments from school districts and county offices of education to educational JPAs. These accounts are under the incoming and outgoing transfer series of account numbers.

If a participating educational member of a JPA is requested to provide service to the JPA via a contract, the participating member will record expenses as an interagency contract service under the nonagency program classification.

REF: *Joint Powers Agreement Accounting Subcommittee.*

4. Q: **Our district has a joint powers agreement with another school district to provide ROP/C programs. Our district maintains the fiscal records for the ROP/C and provides this separate accounting through use of a separate fund. How are direct support and indirect costs distributed to the ROP/C program in this situation?**

A: In the situation described above, the ROP/C is a legal JPA. Therefore, the ROC/P would function as an independent school district does and would file a separate J-780 for the ROP/C operations. Any support provided by the school district should be recorded as a Nonagency program, account number 5800 expense.

REF: *Joint Powers Agreement Accounting Subcommittee and the Program Cost Accounting Subcommittee.*

5. Q: **How would one account for the following income and expenditures by object and program for the following situation? An LEA receives an apportionment for the ROC/P program, but is part of a JPA and transfers the money to the JPA. The LEA continues to operate programs on a contract basis for the JPA.**

A: The LEA receives the income as part of its apportionment and records this income to account code 8611; the LEA then transfers the entire apportionment to the JPA by using account number 7490 (Other Transfers). The expenditures are recorded to the Other Outgo program. If the JPA subsequently contracts with the LEA to operate programs, the LEA would record the income under 8877, Interagency Revenues and record the expenditures to the appropriate object of expenditure classifications using the Nonagency program designation. The transaction are recorded in this manner because the LEA operating the programs does not have responsibility for the programs, but simply provides them on behalf of the JPA.

REF: *California School Accounting Manual.*

Index

50%-50% split ... E-1
5700 account code ... L-1
5700 accounts ... L-1
7300 account ... I-3, L-3, L-4
7300 account code ... L-1
Abated transportation costs ... Q-3
Accountants ... A-10
Administrative support staff ... A-2
Adult education ... E-10
Adult education, irregular use of rooms ... E-5
Aide funded by regular education ... H-6
Allocate direct support costs to support services program ... E-15
Allocated direct support cost ... B-2
Allocation method ... E-1
Assessment activities ... D-1, N-3
Assistant Superintendent ... E-1
Assistant superintendent of instruction ... A-7
Attendance accounting personnel ... A-2
Audit of contemporaneous records ... P-1
Audit of employee time documentation ... C-2
Audit of worksheets ... P-1
AV technician ... E-6
Ball fields ... E-13
Bus ... C-6
Bus tickets ... A-16
Business manager ... J-2
Cafeteria Account ... I-3
Cafeteria Fund ... L-3
Cafeteria/multipurpose room ... E-7
Cafeterias ... E-2
Campus aides ... A-14
Capital Facilities fund ... O-1
Centralized data processing ... A-11, J-1
Centralized xerox machine ... A-5
Child development ... E-10
Child Development Fund ... A-6, K-6, L-3, L-4
Classified DIS person ... E-9
Classroom shop area ... E-7
Classroom teachers salary limitation ... Q-2
Classroom Units ... E-2
Closed site ... E-10
Column 2 ... G-2
Column 3 ... G-3
Column 8 ... G-2
Column 8 less than column 1a ... H-1
Common board/common administration districts ... M-1
Community Schools ... A-13
Community services custodians ... A-10
Community Services program ... E-4
Computer labs ... E-8

Contemporaneous records . . . C-1 to C-3
Continuation education . . . C-3
Continuation education school . . . A-13
Continuation high schools . . . A-3
Contracts with other school districts . . . K-2
Cost of an aide . . . H-9
Cost of repairs . . . L-1
Costs in excess of donor-authorized costs . . . H-7
Costs of operating a co-op . . . K-1
Costs of payroll preparation . . . R-6
Costs to be reported in column 3 . . . H-2
County administration program . . . F-1
County office of education . . . E-3
County office providing duplication services . . . K-4
CTIIP . . . B-2
Current cost of education . . . K-3
CUs . . . E-8, E-11
CUs - 960 or 2,880 square feet . . . E-6
CUs for the Food Services program . . . E-13
Custodian funded by special project . . . H-5
Custodians . . . A-10
Data processing contract services . . . J-1
Data processing costs . . . A-11, J-1
Data processing services . . . C-7
Dedicated phone lines . . . A-12
Direct costs to special projects . . . H-1
Direct service districts . . . N-3
Direct support & indirect costs - cafeteria fund . . . L-3
Director of curriculum . . . A-8
Directors of special education . . . C-5
DIS unit . . . D-2
Distribution method . . . B-1
District administration . . . E-1
District administration program . . . F-1
District administrative facility . . . H-5
District administrative space . . . E-3
District office space . . . E-1
District-provided ROP programs . . . K-4
District psychologist . . . A-8
Document a person's time . . . C-4
Document assessment time . . . D-3
Document transportation costs . . . C-5
Documentation . . . C-2
Documentation for nonpersonnel costs . . . C-2
Documentation for time . . . A-16, c-1
Documentation of direct costs . . . C-8
Documentation of transportation costs . . . C-5
Documented assessment activities . . . D-1
Donor-authorized costs . . . G-5, H-3, H-7
Dormitory . . . A-16
Duplication of reporting . . . K-3
ECIA, Chapter 1 . . . H-5

ECIA, Chapter 1 - CUs . . . E-9
ECIA, Chapter 1 program for a private school . . . H-2
Educational JPAs . . . S-1
Employee Activity Worksheet . . . C-3
Employee benefit . . . A-15
Equipment repairs . . . A-1, A-7, I-1
Facilities . . . A-4
Facilities program . . . C-6
Factors excluded . . . E-6
Fair hearings . . . R-6
Field trips . . . A-10, A-17, H-7
Food serves program . . . A-12
Food services in special education . . . C-8
Food services line . . . A-4
Food services program . . . E-2, E-11
Form J-141 . . . K-8
FTE count . . . C-4
FTE of teachers employed by another agency . . . E-3, H-4
FTE Teacher's Method . . . B-2
FTE value for a mentor teacher . . . K-4
Gas and electric meters . . . I-2
GATE . . . A-4, A-15, B-2, E-4, E-6
Home-to-school transportation . . . K-7
Hours of operation . . . E-2
IEP . . . C-8
Impact fee revenues . . . O-1
In-house equipment repair . . . L-1
In-kind contribution . . . H-1
Income from sale of equipment . . . Q-3
Independent study . . . C-3
Independent study center . . . A-1
Independent study program . . . A-13
Indirect cost rate cap . . . F-1
Indirect costs . . . H-6, H-7
Indirect costs reported in column 1a . . . H-3
Informal assessment activities . . . D-2
Instructional administration . . . A-8, A-15, B-1, B-2, E-1, E-11
Instructional equipment . . . A-1, A-7
Instructional media . . . A-1, A-7, L-1
Instructional media costs . . . C-5
Instructional media services . . . N-2
Insurance . . . A-7
Interagency agreements . . . K-3
Interagency revenues . . . K-3
Internal services . . . N-1
J-141 . . . G-5, L-5, Q-3
Job cost system . . . C-7
Juvenile Court Schools . . . A-1
Juvenile Hall . . . A-13
Kitchens . . . E-2
Lease with the option to purchase . . . E-8
Leased classrooms . . . E-14

Levels of coding Q-1
Library books for school districts N-2
Locker rooms E-12
Lottery funds Q-1
Lottery revenues A-13
Maintenance of equipment I-1
Maintenance of typewriters A-15
Matching funds H-2
Media centers E-8
Mentor teacher B-2
Mentor teachers payments Q-3
Migrant program H-8, H-10
Mitigation fees A-11
Motor pool vehicles A-14
Multipurpose rooms E-2
Non-personnel costs H-8
Nonagency A-13
Nonagency activities B-2, K-1, K-2
Nonagency educational program E-14
Noneducational JPAs S-1
Nonpublic special education transportation costs R-3
Noon duty supervisors A-5
Nurses A-15, N-1
One-school district E-5
Other miles A-17, L-5
Other miles in ROP C-6
Other than home-to-school miles C-6
Outdoor Education program K-5
Outdoor Science program K-5
Outside areas E-13
Pass-through money K-1
Plant maintenance equipment and plant operations equipment . I-2
Plant Operations A-14
Positions shared between districts M-1
Postage A-9
Preformal, elementary and secondary G-1
Pregnant minors C-4
Preschool miles L-5
Principal as special projects administrator H-5
Principal - special education school A-3
Principal/teacher A-16
Principal's time C-3
Private school's CUs E-14
Projectors A-1
Psychologist - FTE to DIS R-2
Psychologists D-3, N-1
Psychologists, nurses in RSP programs N-2
PTA A-10
Pupil services D-1, N-1
Pupils transported - count E-7
Regionalized services/program specialist R-2
Rental cost of trailer clssroom R-3

Rentals and leases A-4
Report cards, scheduling and test scores A-11
Retiree benefits A-12
Rooms to be used occasionally by community groups E-9
ROP/C A-3, A-16, B-2, C-3, C-5, S-2
ROP/C attendance clerks A-2
ROP/C contracted expenditures K-2
ROP/C in a school district A-1
ROP/C transportation C-6
RSP & DIS personnel - severely handicapped pupils R-3
RSP and home-to-school transportation R-6
Saturday honors program A-11
School administration E-11
School site attendance reporting R-2
SDC student transportation E-1
Secondary teachers A-9
Security A-14
SELPA R-2, R-4
SELPA director R-7
Semi-permanent partitions E-8
Services of a nurse K-9
Services to school districts K-5, N-1
Severe and nonsevere D-2
Shared teacher workrooms E-14
SIP E-4
Small school district Q-1
Space of superintendent/principal E-12
Special bus B-1
Special day class B-1
Special day class students R-4
Special education C-4
Special education assessment activities B-2
Special education assessment program R-1
Special education food services C-8
Special project coop H-3
Special project director H-10
Special projects H-4
Special projects administration H-5, H-8
Special projects administration program H-3
State hospitals C-4
State school building loan repayment A-9
State special project financial reports H-1
State use of the J-380/J-580/J-780 . . . . Q-4
Storage facilities A-6
Substitute cost E-11
Substitute salary A-14
Substitute working in a program H-4
Summer school personnel E-11
Superintendent/principal A-3, E-12
Support staff A-2
Swimming pools E-13
Teacher changing at mid-year E-4

Teaching principal A-14
Telephone A-4
Time sheet C-3
Total costs in column 8 . . . . G-2
Transfers to a JPA S-1
Transportation by taxi R-4
Transportation costs L-2
Transportation costs - documented or allocated B-1
Transportation program E-4
Transportation program operated for another district K-7
Typewriters A-15
Unfunded costs A-13
Unused classrooms E-2
Vehicle insurance A-7
Worksheet #3 . . . . G-3
Xerox machine A-5, L-3

APPENDIX D:

LIST OF DIRECT COST EXPENDITURES

LIST OF DIRECT COST EXPENDITURES FOR COLUMN 1 OF THE J-380/580

	TYPE OF EXPENDITURE	PROGRAM TO WHICH EXPENDITURE IS A DIRECT COST
1.	Assistant superintendent of instruction	Can be charged 50% to instructional administration and 50% to district/CSSF administration
2.	Athletic program	Regular Education (K-12)
3.	Board and lodging to pupils in lieu of home-to-school transportation	Transportation program
4.	Cafeteria retiree benefits	Retiree benefits
5.	Child/student study teams	Pupil Services
6.	Coaching stipends	Regular Education (K-12)
7.	County office of education - food service serving only special education students	Food Services (exception - if IEP requirement)
8.	COPS	Other Outgo
9.	Crossing guards	Community Services
10.	Custodial overtime for community services activities	Community Services
11.	Data processing maintenance of equipment	Data Processing
12.	Early retirement incentives/bonuses	Program to which the person receiving the bonus is charged as a direct cost.
13.	Equipment repairs	Charge to the program using the equipment
14.	Field trips	General or Special Education or Special Project
15.	Fire and liability insurance	District/county office administration
16.	GATE programs - state and district expenditures	Gifted and Talented Program
17.	Health workshop for nurses	Pupil Services

	TYPE OF EXPENDITURE	PROGRAM TO WHICH EXPENDITURE IS A DIRECT COST
18.	IMC projectors loaned to various programs	Instructional media
19.	Independent study centers (Education Code 46300[e], etc.).	Independent Study Center
20.	Independent study programs but operated as part of another	Other program i.e., continuation education
21.	Juvenile Court Schools	Instructional Administration
22.	Latchkey program	Child Development Fund
23.	Local day care programs	Child Development Activities
24.	Low-incidence program	Special Education
25.	Maintenance and repair of motor pool vehicles	Vehicles used for purposes other than student transportation or specific individual programs are charged to district administration.
26.	Maintenance job orders	Maintenance
27.	Maintenance work orders	Maintenance
28.	Microcomputers	Charge to Program Using Computer
29.	Noon duty supervisors	General Education
30.	Outdoor education program	Regular education
31.	Payment for deficits	Other Outgo
32.	PERS reduction from revenue limit	Other Outgo
33.	Phone lines installed exclusively for computer operation	Centralized Data Processing
34.	Photo copy	Charge to program using the service
35.	Postage	District Administration
36.	Principal of special education school and in charge of transportation program	Charge proportional to Special Education School Administration and to Transportation.

TYPE OF EXPENDITURE	PROGRAM TO WHICH EXPENDITURE IS A DIRECT COST
37. Program specialist or regionalized services providing LEA services only	Instructional Administration
38. Program specialist or regionalized services providing SELPA-wide services	Program Specialist/ Regionalized Services
39. Project director/district-funded	Special Projects Administration
40. Projectors purchased by specific program	Charge to that specific program
41. Psychologists providing IEP-required DIS services	Special Education - DIS
42. Publications	Charge to Program Using Publication
43. Rents v. leases of classrooms	Facilities Rents v. Leases
44. Retired personnel benefits	Retiree Benefits
45. ROC/P transportation expenditures	Transportation
46. ROP class operated by LEA under contract with another LEA	Nonagency
47. ROP classes operated by the LEA as their program	ROP
48. Special Education Director	Instruction Administration
49. Special education excess cost payments	Other Outgo
50. Superintendent/principal (small district)	70% school administration and 30% district administration (without documentation)
51. Taxi, public transportation, or parents' transportation expenses	Transportation
52. Telephone	Operations
53. Telephone charges specifically defined in grant	Operations
54. TRANS	Other Outgo
55. Travel and conference	Charge to program where staff is charged

TYPE OF EXPENDITURE	PROGRAM TO WHICH EXPENDITURE IS A DIRECT COST
56. Typewriters and their maintenance cost	Typewriters are direct cost to program that owns or uses them; maintenance costs follow where equipment is charged.
57. Utilities single-program metered	Operations

APPENDIX E:

CALIFORNIA SCHOOL ACCOUNTING MANUAL, 1988 EDITION

OBJECT OF EXPENDITURE CODES BY MAJOR PROGRAM

Exhibit 4-1

OBJECT OF EXPENDITURE CODES, BY MAJOR PROGRAM

Object by program	Instructional programs (general and special education)	Special projects	Support services programs												Auxiliary programs							Other outgo
			Instructional support			Pupil services				General support									Nonagency activities		Facilities	
			Instructional administration	Instructional media	School administration	Attendance/welfare	Guidance/counseling	Health	Special projects administration	District/county administration	Central data processing	Plant maintenance	Plant operation	Pupil transportation	Community service	Retiree benefits	Food services	Child development activities	Educational	Other		
1000 Certificated Personnel Salaries																						
1100 Teachers' Salaries	•	•																	•	•		
1200 School Administrators' Salaries		•			•																	
1300 Supervisors' Salaries		•	•	•					•													
1400 Librarians' Salaries		•		•																		
1500 Guidance, Welfare, and Attendance Salaries	•[a]	•				•	•												•[a]	•[a]		
1600 Physical and Mental Health Salaries	•[a]	•						•											•[a]	•[a]		
1700 Superintendents' Salaries										•												
1800 Administrators' Salaries		•				•	•	•	•	•					•			•				
1900 Other Certificated Salaries	•[b]	•	•	•	•	•	•	•	•	•					•	•[d]		•	•[b]	•[b]		
2000 Classified Personnel Salaries																						
2100 Instructional Aides' Salaries	•	•																	•	•		
2200 Administrators' Salaries		•							•	•	•	•	•	•	•		•	•			•	
2300 Clerical and Other Office Salaries		•	•	•	•	•	•	•	•	•	•	•	•	•	•		•	•			•	
2400 Maintenance and Operations Salaries		•									•	•	•	•	•[e]		•				•	
2500 Food Service Salaries		•															•					
2600 Transportation Salaries		•												•								
2900 Other Classified Salaries	•[b]	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•[d]	•	•	•[b]	•[b]	•	
3000 Employee Benefits																						
3110 STRS–Instructional	•	•																	•	•		
3120 STRS–Noninstructional	•[c]	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•		•	•[c]	•[c]	•	
3210 PERS–Instructional	•	•																	•	•		
3220 PERS–Noninstructional	•[c]	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•[c]	•[c]	•	
3310 OASDI–Instructional	•	•																	•	•		
3320 OASDI–Noninstructional	•[c]	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•[c]	•[c]	•	
3330 Medicare–Instructional	•	•																	•	•		
3340 Medicare–Noninstructional	•[c]	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•[c]	•[c]	•	

Exhibit 4-1 (cont.)

Object by program	Instructional programs (general and special education)	Special projects	Support services programs												Auxiliary programs							Other outgo
			Instructional support			Pupil services				General support									Nonagency activities			
			Instructional administration	Instructional media	School administration	Attendance/welfare	Guidance/counseling	Health	Special projects administration	District/county administration	Central data processing	Plant maintenance	Plant operation	Pupil transportation	Community service	Retiree benefits	Food services	Child development activities	Educational	Other	Facilities	
Health and Welfare Benefits																						
3410–Instructional	●	●																	●	●		
3420–Noninstructional	●[a]	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●[a]	●[a]	●	
Unemployment Insurance																						
3510–Instructional	●	●																	●	●		
3520–Noninstructional	●[a]	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●[a]	●[a]	●	
Workers' Compensation																						
3610–Instructional	●	●																	●	●		
3620–Noninstructional	●[a]	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●[a]	●[a]	●	
Other Benefits																						
3910–Instructional	●	●																	●	●		
3920–Noninstructional	●[a]	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●[a]	●[a]	●	
4000 Books and Supplies																						
4100 Textbooks	●	●																	●	●		
4200 Books Other Than Textbooks	●	●	●	●					●										●	●		
4300 Instructional Materials and Supplies	●	●	●	●					●										●	●		
4500 Other Supplies		●	●	●	●	●	●	●	●	●	●	●	●	●			●	●	●	●	●	
4600 Pupil Transportation Supplies		●												●								
4700 Food Service Supplies		●															●					
5000 Services and Other Operating Expenditures																						
5100 Personal Services of Instructional Consultants, Lecturers, and Others	●	●	●	●		●	●	●	●										●	●		
5200 Travel and Conferences	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●	●	
5300 Dues and Memberships	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●		

E-2

Exhibit 4-1 (cont.)

Object by program	Instructional programs (general and special education)	Special projects	Support services programs												Auxiliary programs							Other outgo
			Instructional support			Pupil services			Special projects administration	General support					Community service	Retiree benefits	Food services	Child development activities	Nonagency activities		Facilities	
			Instructional administration	Instructional media	School administration	Attendance/welfare	Guidance/counseling	Health		District/county administration	Central data processing	Plant maintenance	Plant operation	Pupil transportation					Educational	Other		
5400 Insurance	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●	●[f]	
5500 Utilities and Housekeeping Services		●									●[g]		●								●[f]	
5600 Rentals, Leases, and Repairs	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●	●	
5710 Direct Costs for Interprogram Services	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●	●	
5750 Direct Costs for Interfund Services	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●	●	
5800 Other Services and Operating Expenditures	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
6000 Capital Outlay																						
6100 Sites and Improvement of Sites		●																			●	
6200 Buildings and Improvement of Buildings		●																			●	
6300 Books and Media for New School Libraries or Major Expansion of School Libraries		●		●																	●	
6400 Equipment	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●	●	
6500 Equipment Replacement	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●	●	
7000 Other Outgo																						
71XX Tuition																						●
7221-7243 Other Transfers Out																						●
7270 PERS Reduction from Revenue Limit	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●	●	●
7291 All Other Transfers Out																						●
7300 Direct Support/Indirect Costs																						
7310 Interprogram	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●		●	●	●	●		
7350 Interfund	●[h]	●[h]	●	●	●	●	●	●	●	●	●	●	●	●	●[h]		●[h]	●[h]	●[h]	●[h]		
761X Interfund Transfers Out																						●
7639-7699 Other Uses																						●

[a] Special education DIS units only.
[b] Noon duty only.
[c] Special education DIS units and noon duty only.
[d] One-time retirement stipends.
[e] Services provided under the Civic Center Act.
[f] Only during construction.
[g] Dedicated phone lines only.
[h] Adult Education, Cafeteria and Child Development funds only.

APPENDIX F:

EXPENDITURE RECLASSIFICATION WORKSHEET

CORRECTIONS TO DIRECT COSTS

SCHOOL DISTRICT

Program Name	#	Direct Costs	Instruction	Special Projects	Instructional Admin	Instructional Media	School Admin	Pupil Services	District Admin	Pupil Transportation	Facilities	Other Outgo		Corrected Direct Costs	(Rounded)
REGULAR EDUCATION	100	2,633,189.40												2,633,189.40	
2300 Clerical							(1,300.00)							(1,300.00)	
3000 Benefits							(237.48)							(237.48)	
5100 Vision Screening								(1,193.00)						(1,193.00)	
5600 Audiometer Maintenance								(143.00)						(143.00)	
5800 AV Contract						(5,201.00)								(5,201.00)	
5800 AV Repairs						(733.31)								(733.31)	
from program 790			895.08											895.08	
Corrected Total			895.08	0.00	0.00	(5,934.31)	(1,537.48)	(1,336.00)	0.00	0.00	0.00	0.00	0.00	2,625,276.69	2,625,277
GATE	300	5,747.08												5,747.08	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,747.08	5,747
SPECIAL EDUCATION															
SDC	410	98,906.58												98,906.58	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,906.58	98,906
RSP	420	226,053.28												226,053.28	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226,053.28	226,053
DIS	430	60,793.55												60,793.55	
from program 740			8,290.34											8,290.34	
from program 740			1,685.16											1,685.16	
Corrected Total			9,975.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,769.05	70,769
Nonpublic Schools	460	32,951.75												32,951.75	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,951.75	32,952
SUBTOTAL SPECIAL EDUC		418,705.16	9,975.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428,680.66	428,680
SPECIAL PROJECTS															
ECIA I	540	89,889.87												89,889.87	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,889.87	89,890
ECIA II	542	24,030.64												24,030.64	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,030.64	24,031
94-142 Discretionary Grants	549	644.00												644.00	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	644.00	644
SIP	611	146,281.59												146,281.59	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,281.59	146,282
Mentor Teacher	619	18,326.31												18,326.31	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,326.31	18,326
CTIIP	624	3,010.47												3,010.47	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,010.47	3,010
EIA	545	88,819.45												88,819.45	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,819.45	88,819
Youth Connection	---	0.00												0.00	
from program 750				4,968.00										4,968.00	
Corrected Total			0.00	4,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,968.00	4,968
SUBTOTAL SPECIAL PROJECTS		371,002.33	0.00	4,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375,970.33	375,970
SUPPORT SERVICES															
Instructional Administration	710	47,594.15												47,594.15	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,594.15	47,594
Instructional Media	720	53,121.63												53,121.63	
from program 100						5,201.00								5,201.00	
from program 100						733.31								733.31	
Corrected Total			0.00	0.00	0.00	5,934.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,055.94	59,056
School Administration	730	252,535.21												252,535.21	
from program 100							1,300.00							1,300.00	
from program 100							237.48							237.48	
Corrected Total			0.00	0.00	0.00	0.00	1,537.48	0.00	0.00	0.00	0.00	0.00	0.00	254,072.69	254,073

CORRECTIONS TO DIRECT COSTS SCHOOL DISTRICT

Program Name	#	Direct Costs	Instruction	Special Projects	Instructional Admin	Instructional Media	School Admin	Pupil Services	District Admin	Pupil Transportation	Facilities	Other Outgo		Corrected Direct Costs	(Rounded)
Pupil Services	740	68,648.66												68,648.66	
1500 DIS Psychologist			(8,290.34)											(8,290.34)	
3000 Fringe Benefits			(1,685.16)											(1,685.16)	
from program 100								1,193.00						1,193.00	
from program 100								143.00						143.00	
Corrected Total			(9,975.50)	0.00	0.00	0.00	0.00	1,336.00	0.00	0.00	0.00	0.00	0.00	60,009.16	60,009
District Admin	750	578,119.94												578,119.94	
5812 Youth Connection				(4,968.00)										(4,968.00)	
5600 Modem									(240.00)					(240.00)	
7612 Interfund Transfer												(250,000.00)		(250,000.00)	
Corrected Total			0.00	(4,968.00)	0.00	0.00	0.00	0.00	(240.00)	0.00	0.00	(250,000.00)	0.00	322,911.94	322,912
Data Processing	760	7,124.20												7,124.20	
from program 750									240.00					240.00	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00	7,364.20	7,364
Maintenance	770	181,350.18												181,350.18	
6100 Site Improvement											(9,400.00)			(9,400.00)	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,400.00)	0.00	0.00	171,950.18	171,950
Operations	780	451,226.12												451,226.12	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	451,226.12	451,226
Transportation	790	314,705.83												314,705.83	
5700 Field Trips			(895.00)											(895.00)	
5800 Spec Ed Excess Costs												(33,611.55)		(33,611.55)	
5800 Spec Ed Tfr to Liberty												(53,956.45)		(53,956.45)	
Corrected Total			(895.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(87,568.00)	0.00	226,322.75	226,323
SUBTOTAL SUPPORT SERVICES		1,954,505.92	(10,870.50)	(4,968.00)	0.00	5,934.31	1,537.60	1,336.00	0.00	0.00	(9,400.00)	(337,568.00)	0.00	1,600,507.13	1,600,507
AUXILIARY SERVICES															
Fringe Benefits	820	1,076.88												1,076.88	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,076.88	1,077
SUBTOTAL AUX SERVICES		1,076.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,076.88	1,077
FACILITIES	---	29,235.24												29,235.24	
from program 770											9,400.00			9,400.00	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,400.00	0.00	0.00	38,635.24	38,635
OTHER OUTGO															
Tuition	---	0.00												0.00	
from program 790												33,611.55		33,611.55	
from program 790												53,956.45		53,956.45	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,568.00	0.00	87,568.00	87,568
All Other Outgo	870	53,447.30												53,447.30	
from program 750												250,000.00		250,000.00	
Corrected Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	0.00	303,447.30	303,447
SUBTOTAL OTHER OUTGO		53,447.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	337,568.00	0.00	391,015.30	391,015
TOTAL, GENERAL FUND		5,466,909.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,466,909.31	5,466,909

APPENDIX G:

SAMPLE EMPLOYEE ACTIVITY WORKSHEET

S A M P L E

Employee Acitity Worksheet

(Documented Direct Support)

School District ______________________ Period Covered (Month/Year)______

Employee Name________________________ Social Security No.____________

Position/Title__________________________________

NOTE: If employed in two or more support positions, complete a separate form for each position.

I. To be completed when the assignment is to more than one program

Program Activity	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	1
Total Hours Worked																																

II. To be completed only when the entire assignment is to one program or category

Program Activity

III. Certification

I certify that the information recorded on this report is true and correct to the best of my knowledge.

____

Signature of Employee Date ________

____

Signature of Supervisor Date ________

SAMPLE

INSTRUCTIONS

INSTRUCTIONS FOR COMPLETING FORM

1. Enter the name of your school district. Complete a separate form for each district/county office.
2. Enter your name and position/title.
3. Enter the period covered (i.e., September 1985). This form must be submitted at the end of each calendar month.
4. Enter the date and record the total amount of time per day devoted to the activities listed.
5. Recording time: Time is to be recorded in hour(s) and minute intervals of 15 minutes (.25), 30 minutes (.50), and 45 minutes (.75) per each assessment activity as appropriate. Round off to the nearest quarter hour interval.
6. Sign and date the certification and forward to your supervisor.
7. This is a certification form only. It is not designed to be a contemporaneous record. Contemporaneous records (i.e., a time calendar or its equivalent) must be kept in addition to this form so that assessment activities can be verified by the school district's or COE's auditor. These will also be collected at the end of the school year.

DESCRIPTIONS OF SERVICES

This form must be completed by all "specialized staff" providing special education assessment services to children identified or being re-evaluated regarding their handicapping condition. This includes psychologists, nurses, and others classified as specialized staff. Special Day Class teachers, RS, and DIS staff do not have to keep a record of time as they keep student registers documenting time. The following areas of time are to be documented:

1. Special Education Assessment

   Assessment for special education begins from the date of the written referral and includes evaluation of the child, preparation for and participation in IEP meetings. The following tasks are included: (1) testing; (2) consultation with parents and other professionals; (3) data gathering (i.e., requesting student records); (4) student observation; (5) reviewing student files; (6) report writing; (7) IEP meetings; (8) travel time when the assessment activity is the primary reason for the travel. Assessment may occur prior to or during a child's enrollment in a special education program. Special education assessments shall include assessment for a student who is subsequently found to be ineligible for special education. Student study team activity is not included in this area.

2. Direct Service

   Examples are counseling or health services that are specified on the student's IEP for service.

3. Other Special Education

   Task forces, staff development in the area of special education, consultation or observation of a special education student (which is not part of the assessment activity), follow up on students, curriculum development for special education, lesson preparation, dealing with parent concerns with regard to student progress, and project writing are all examples of other special education activities.

4. Other Regular Education

   GATE, SIP, Chapter 1, Student Study Team, and consultation with regular education teachers or regular education students are all examples of other regular activities.

11/4/85

APPENDIX H:

SAMPLE SPECIAL EDUCATION ASSESSMENT ACTIVITY WORKSHEETS

SAMPLE

SPECIAL EDUCATION ASSESSMENT ACTIVITY WORKSHEET

SCHOOL DISTRICT Montana Unified

PERIOD COVERED (MONTH/YEAR) September, 1985

EMPLOYEE NAME Martha Jones

POSITION/TITLE Psychologist

SPECIAL EDUCATION ASSESSMENT ACTIVITY

Days of the Calendar Month

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		5	4.5	5	4.5			4.75	5	5	5	4.75			2

Number of Hours Per Day

Days of the Calendar Month

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL
4	3	5	3			3.25	4	5	4.5	4			3		84.25

Number of Hours Per Day

CERTIFICATION:

I certify that the information recorded on this report is true and correct to the best of my knowledge.

Martha Jones October 4, 1985
Signature of Employee Date

Sam Jergens October 5, 1985
Signature of Supervisor Date

This represents a completed sample Special Education Assessment Activity Worksheet. Martha Jones has recorded her total daily time spent on assessment activities. She will turn this in each month to her Supervisor. Martha must also maintain a contemporaneous record such as a calendar to substantiate this form. Attached is a copy of her calendar to substantiate this form.

Please note that the hours recorded on her calendar agree with the total hours reported on this form for each day. Martha's calendar is a district record and must be maintained as a class three record for a period of three years after the end of the fiscal year in which the forms are filed.

September, 1985

Time of Appointment		Date September 9, 1985 For Whom	Services	Date September 10, 1985 For Whom	Services	Date September 11, 1985 For Whom	Services
7	00						
	30						
8 A.M.	00			Travel - County - IEP			
	30			Mtg. for John James		Report writing for	
9 A.M.	00	IEP Meeting for		8:00 - 9:00 = 1 hr - Travel		- John James	
	15	Tim Smith		9:00 - 12:00 = 3 hrs - Mtg.		- Tim Smith	
	30			12:00 - 1:00 = 1 hr - Travel			
	45					8:30 - 11:30 = 3 hrs.	
10 A.M.	00	9 - 12 =					
	15	3 hrs.					
	30						
	45						
11 A.M.	00						
	15						
	30						
	45						
12 P.M.	00						
	15						
	30						
	45						
1 P.M.	00						
	15						
	30						
	45						
2 P.M.	00	Consultation on Tim Smith with				Data Gathering on	
	15	Mary Jones				Steve Johnson	
	30					2:00 - 4:00 = [illegible]	
	45	2 - 3 =					
3 P.M.	00	1 hour					
	15						
	30	Report on					
	45	Tim Smith	3:30 - 4:15 =				
4 P.M.	00		.75 hours				
	15						
	30						
	45						
5 P.M.	00	Total Daily Assessment		Total Daily Assessment		Total Daily Assessment	
	15	Hours = 4.75 hours		Hours = 5 hours		Hours = 5 hours	
	30						
	45						
6 P.M.	00						
	15						
	30						
	45						
P.M.	00						
	15						
	30						
	45						
8 P.M.	00						
	30						

SAMPLE

SPECIAL EDUCATION ASSESSMENT ACTIVITY WORKSHEET

SCHOOL DISTRICT______________________________ PERIOD COVERED (MONTH/YEAR)______________________________

EMPLOYEE NAME________________________________ POSITION/TITLE______________________________________

SPECIAL EDUCATION ASSESSMENT ACTIVITY

Days of the Calendar Month

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Number of Hours Per Day

Days of the Calendar Month

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL

Number of Hours Per Day

CERTIFICATION:

I certify that the information recorded on this report is true and correct to the best of my knowledge.

____
Signature of Employee Date

____
Signature of Supervisor Date

10/07/85

* * *

INSTRUCTIONS

MUST COMPLETE THIS FORM AND ACTIVITIES INCLUDED:

This form must be completed by all "specialized staff" providing special education "Assessment" services to children in the identification or reevaluation of their handicapping condition. "Specialized staff" includes psychologists, nurses, and others such as: audiologists, social workers, vocational education staff and physicians. Staff time reported for funding purposes as IPS units will not be reported on this form. "Assessment" for special education begins from the date of the written referral and represents the activities of "specialized staff" in the evaluation of a child, preparation for and participation in the IEP meeting. The following tasks are included:

1.) Testing
2.) Consultation with parents and other professionals
3.) Data gathering (i.e., requesting student records)
4.) Student observation
5.) Reviewing student files
6.) Report writing
7.) IEP Meeting
8.) Travel time

Clerical support in performing these tasks is NOT TO BE INCLUDED on this form. These costs will be documented and charged to special education in a different manner.

"Assessment" may occur prior to, or during, a child's enrollment in special education programs. "Documented Special Education Assessment Activity" shall include assessments for students who are subsequently found to be ineligible for special education. Special Education assessment ceases at the conclusion of the I.E.P. meeting.

DOES NOT COMPLETE THIS FORM AND ACTIVITIES NOT INCLUDED:

"Specialized staff" does not include those individuals whose participation in IEP meetings is an ancillary (or ad hoc) duty, such as general or special education teachers (i.e., SDC, RSP, S/L, APE) and school site administrators.

Activities that should NOT BE INCLUDED on this form are those associated with any or all of the following programs:

1.) GATE/SIP/CHAPTER I/etc.
2. Direct Services to students (i.e., Counseling)
3.) Staff Development
4.) Student Study Teams' pre-special education referral activities
5.) Consultation or observation provided as follow-up to the assessment

INSTRUCTIONS FOR COMPLETING FORM:

1.) Enter the name of your school district.
2.) Enter your name and position/title.
3.) Enter the period covered (i.e., September 1985). This form must be submitted at the end of each calendar month.
4.) Enter the date and record the total amount of time per day devoted to assessment activities.
5.) Recording time - time is to be recorded in hour(s) and minute intervals of 15 minutes (.25), 30 minutes (.50), and 45 minutes (.75) per each assessment activity as appropriate. Round off to the nearest quarter hour interval.

6.) Sign and date the certification and forward to your supervisor.
7.) This is a certification form only. It is not designed to be a contemporaneous record. Contemporaneous records (i.e., a time calendar or its equivalent) must be kept in addition to this form so that assessment activities can be verified by the school district's or County School's auditor.

APPENDIX I:

STATE DEPARTMENT OF EDUCATION INSTRUCTIONS

REPORTING SUPPORT TRANSFERS ON FORM J-380

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN REVISED FOR THIS MANUAL. ALL MATERIALS, INCLUDING PAGE NUMBERS, ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT.

REPORTING SUPPORT TRANSFERS TO THE ADULT EDUCATION FUND CAFETERIA FUND/ACCOUNT AND CHILD DEVELOPMENT FUND ON FORM J-380

The Annual Program Cost Data Report provides for the transfer of direct support costs and indirect costs from the General Fund to the Adult Education Fund, the Cafeteria Fund/Account, and the Child Development Fund.

The purpose of this attachment is to guide school districts in properly displaying these support transfers in accordance with the standards prescribed by the State Department of Education.

ADULT EDUCATION FUND

Direct support and indirect costs transferred from the General Fund to the Adult Education Fund are reported on line EDP No. 425, "Less Support to Adult Education", of Form J-380.

In the example used here, the Adult Education Fund was charged for the following:

Direct Support Costs:	
Allocated Plant Maintenance	$ 3,000
Allocated Plant Operations	7,000
Indirect Costs:	30,000
Total Costs Transferred	$40,000

All charges for support were actually transferred from the General Fund to the Adult Education Fund using the 7300 accounts.

Note: please refer to page 7 for a completed example of the following entries on Form J-380.

Columns 1a and 3: "Direct Charges/Adjusted Direct Costs"

Enter the total of all support costs, both direct support and indirect support, that have actually been transferred to the Adult Education Fund. This will be a negative entry.

IN THIS EXAMPLE, THE TOTAL ACTUALLY TRANSFERRED IS $40,000. (THE ENTRY MADE IN COLUMN 1a IS -$40,000).

Column 5: "Allocated Direct Support Costs"

Enter the total of all direct support costs that have been allocated to programs reported in the Adult Education Fund.

The amount of allocated direct support is entered onto Form J-380 from Worksheet #4 (yellow), page 9, column 12, line EDP No. 425.

IN THIS EXAMPLE, THE TOTAL ALLOCATED DIRECT SUPPORT IS $10,000. (THE ENTRY MADE IN COLUMN 5 IS $10,000).

Column 6: "Total Direct and Direct Support Costs"

Enter the difference between the actual costs transferred to the Adult Education Fund as shown in column 3 and the costs allocated in column 5.

IN THIS EXAMPLE, THE TOTAL FOR COLUMN 6 IS -$30,000.

Column 7: "Indirect Costs"

Enter a positive amount equal to the negative amount shown in column 6. This represents indirect costs charged to the Adult Education Fund on the J-380 report. Note: If the amount in column 6 is positive, enter a zero (0) in this column.

IN THIS EXAMPLE, THE TOTAL INDIRECT COSTS ACTUALLY TRANSFERRED IS $30,000.

Column 8: "Total Program"

Enter the sum of column 6 and column 7.

The total for this column should always be zero. A positive amount in this column represents support charges to Adult Education programs which have not been actually transferred to that fund from the General Fund.

IN THIS EXAMPLE, THE TOTAL PROGRAM COSTS ARE ZERO.

CAFETERIA FUND/ACCOUNT

Direct support and indirect costs transferred from the General Fund to the Cafeteria Fund/Account are reported on line EDP No. 426, "Less Support to Cafeteria Fund," of Form J-380.

Direct support and indirect costs for Food Services activities which are remaining in the General Fund (and which are not to be paid by the Cafeteria Fund/Account) are reported on line EDP No. 455, "Food Services," of Form J-380.

In the following example, the Cafeteria Fund/Account was charged for the following:

Direct Support Costs:	
Allocated Plant Maintenance	$ 5,000
Allocated Plant Operations	15,000
Indirect Costs:	45,000
Total Costs Transferred	$65,000

All charges for support were actually transferred from the General Fund to the Cafeteria Fund/Account using the 7300 accounts.

Note: Please refer to page 7 for a completed example of the following entries on Form J-380.

Columns 1a and 3: "Direct Charges/Adjusted Direct Costs"

Enter the total of all support costs, both direct support and indirect support, that have actually been transferred to the Cafeteria Fund/Account. This will be a negative entry.

IN THIS EXAMPLE, THE TOTAL ACTUALLY TRANSFERRED IS $65,000. (THE ENTRY MADE IN COLUMN 1a IS -$65,000).

Column 5: "Allocated Direct Support Costs"

Enter the total of all direct support costs that have been allocated to programs reported in the Cafeteria Fund/Account.

Note: If the direct support costs were not transferred to the Cafeteria Fund/Account, they will be allocated to the Food Services Program on line EDP No. 455, "Food Services Direct/Direct Support Costs," of Form J-380.

The amount of allocated direct support is entered onto Form J-380 from Worksheet #4 (yellow), page 9, column 12, line EDP No. 426.

IN THIS EXAMPLE, THE TOTAL ALLOCATED DIRECT SUPPORT IS $20,000. (THE ENTRY MADE IN COLUMN 5 IS $20,000).

Column 6: "Total Direct and Direct Support Costs"

Enter the difference between the actual costs transferred to the Cafeteria Fund/Account as shown in column 3 and the costs allocated in column 5.

IN THIS EXAMPLE, THE TOTAL FOR COLUMN 6 IS -$45,000.

Column 7: "Indirect Costs"

Enter a positive amount equal to the negative amount shown in column 6. This represents indirect costs charged to the Cafeteria Fund/Account on Form J-380. Note: If the amount in column 6 is positive, enter a zero (0) in this column.

IN THIS EXAMPLE, THE TOTAL INDIRECT COSTS ACTUALLY TRANSFERRED IS $45,000.

Column 8: "Total Program"

Enter the sum of column 6 and column 7.

The total for this column should always be zero. A positive amount in this column represents support charges to Cafeteria Fund/Account which have not been actually transferred to that fund/account from the General Fund.

IN THIS EXAMPLE, THE TOTAL PROGRAM COSTS ARE ZERO.

CHILD DEVELOPMENT FUND

Direct Support Costs and Indirect Support Costs transferred from the General Fund to the Child Development Fund are reported on line EDP No. 427, "Less Support to: Child Development Fund," of the J-380 Report.

Direct support and indirect costs for Child Development activities which are remaining in the General Fund (and which are not to be paid by the Child Development Fund) are reported on line EDP No. 458, "AUXILIARY PROGRAMS, Child Development Activities," of the J-380 Report.

In the example used here, the Child Development Fund was charged for the following:

Direct Support Costs:	
Allocated Plant Maintenance	$ 1,500
Allocated Plant Operations	9,500
Indirect Costs:	30,000
Total Costs Transferred	$41,000

All charges for support were actually transferred from the General Fund to the Child Development Fund using the 7300 accounts.

Note: Please refer to page 7 for a completed example of the following entries on Form J-380.

Columns 1a and 3: "Direct Charges/Adjusted Direct Costs"

Enter the total of all support costs, both direct support and indirect support, that have actually been transferred to the Child Development Fund. This will be a negative entry.

IN THIS EXAMPLE, THE TOTAL ACTUALLY TRANSFERRED is $41,000. (THE ENTRY MADE IN COLUMN 1a is -$41,000.)

Column 5: "Allocated Direct Support Costs"

Enter the total of all direct support costs that have been allocated to programs reported in the Child Development Fund.

Note: If the direct support costs were not transferred to the Child Development Fund, they will be allocated to the Child Development Activities Program on line EDP No. 458, "Child Development Activities," of Form J-380.

The amount of allocated direct support is entered on Form J-380 from Worksheet #4 (yellow), page 9, column 12, line EDP No. 427.

IN THIS EXAMPLE THE TOTAL ALLOCATED DIRECT SUPPORT IS $11,000. (THE ENTRY MADE IN COLUMN 5 IS $11,000.)

Column 6: "Total Direct and Direct Support Costs"

Enter the difference between the actual costs transferred to the Child Development Fund as shown in column 3 and the costs allocated in column 5.

IN THIS EXAMPLE, THE TOTAL FOR COLUMN 6 IS -$30,000.

Column 7: "Indirect Costs"

Enter a positive amount equal to the negative amount shown in column 6. This represents indirect costs charged to Child Development Fund on the J-380 report. Note: If the amount in column 6 is positive, enter a zero (0) in this column.

IN THIS EXAMPLE, THE TOTAL INDIRECT COSTS ACTUALLY TRANSFERRED IS $30,000.

Column 8: "Total Program"

Enter the sum of column 6 and column 7.

The total for this column should always be zero. A positive amount in this column represents support charges to the Child Development Fund which have not been actually transferred to that fund from the General Fund.

IN THIS EXAMPLE, THE TOTAL PROGRAM COSTS ARE ZERO.

APPENDIX J:

STATE DEPARTMENT OF EDUCATION INSTRUCTIONS

REPORTING SUPPORT TRANSFERS ON FORM J-580

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN REVISED FOR THIS MANUAL. ALL MATERIALS, INCLUDING PAGE NUMBERS, ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT.

Attachment To:
Form J-580 Instructions

REPORTING SUPPORT TRANSFERS TO THE CHILD DEVELOPMENT FUND ON FORM J-580

The Annual Program Cost Data Report provides for the transfer of direct support costs and indirect costs from the County School Service Fund to the Child Development Fund.

The purpose of this attachment is to guide county offices in properly displaying these support transfers in accordance with the standards prescribed by the State Department of Education.

CHILD DEVELOPMENT FUND

Direct Support Costs and Indirect Support Costs transferred from the County School Service Fund to the Child Development Fund are reported on line EDP No. 427, "Less Support to: Child Development Fund," of the J-580 Report.

Direct support and indirect costs for Child Development activities which are remaining in the County School Service Fund (and which are not to be paid by the Child Development Fund) are reported on line EDP No. 458, "AUXILIARY PROGRAMS, Child Development Activities," of the J-580 Report.

In the example used here, the Child Development Fund was charged for the following:

Direct Support Costs:	
Allocated Plant Maintenance	$ 1,500
Allocated Plant Operations	9,500
Indirect Costs:	30,000
Total Costs Transferred	$41,000

All charges for support were actually transferred from the County School Service Fund to the Child Development Fund using the 7300 accounts.

Note: Please refer to page 3 for a completed example of the following entries on Form J-580.

Columns 1a and 3: "Direct Charges/Adjusted Direct Costs"

Enter the total of all support costs, both direct support and indirect support, that have actually been transferred to the Child Development Fund. This will be a negative entry.

IN THIS EXAMPLE, THE TOTAL ACTUALLY TRANSFERRED is $41,000. (THE ENTRY MADE IN COLUMN 1a is -$41,000.)

Column 5: "Allocated Direct Support Costs"

Enter the total of all direct support costs that have been allocated to programs reported in the Child Development Fund.

Note: If the direct support costs were not transferred to the Child Development Fund, they will be allocated to the Child Development Activities Program on line EDP No. 458, "Child Development Activities," of Form J-580.

The amount of allocated direct support is entered onto Form J-580 from Worksheet #4 (yellow), page 9, column 12, line EDP No. 427.

IN THIS EXAMPLE THE TOTAL ALLOCATED DIRECT SUPPORT IS $11,000. (THE ENTRY MADE IN COLUMN 5 IS $11,000.)

Column 6: "Total Direct and Direct Support Costs"

Enter the difference between the actual costs transferred to the Child Development Fund as shown in column 3 and the costs allocated in column 5.

IN THIS EXAMPLE, THE TOTAL FOR COLUMN 6 IS -$30,000.

Column 7: "Indirect Costs"

Enter a positive amount equal to the negative amount shown in column 6. This represents indirect costs charged to Child Development Fund on the Form J-580. Note: If the amount in column 6 is positive, enter a zero (0) in this column.

IN THIS EXAMPLE, THE TOTAL INDIRECT COSTS ACTUALLY TRANSFERRED IS $30,000.

Column 8: "Total Program"

Enter the sum of column 6 and column 7.

The total for this column should always be zero. A positive amount in this column represents support charges to the

Child Development Fund which have not been actually transferred to that fund from the County School Service Fund.

IN THIS EXAMPLE, THE TOTAL PROGRAM COSTS ARE ZERO.

APPENDIX K:

NEW HAVEN UNIFIED SCHOOL DISTRICT J-380 PROCESS

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN REVISED FOR THIS MANUAL. ALL MATERIALS, INCLUDING PAGE NUMBERS, ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT.

IMPLEMENTATION PLAN FOR FMAC
CALIFORNIA STATE NEW COST ACCOUNTING PROCEDURES

Effective July 1, 1985, school districts are required to report all district expenditures through the utilization of new report forms designated as the J380. Reporting requirements are similar to those previously used for the J41A, but there have been substantial changes. The main purpose of the new reporting system is to develop uniformity in the reports submitted by all school districts state-wide, and this is primarily accomplished through finer definitions of program charges, distribution methods of cost to programs being required in a uniform fashion using full time equivalent, classroom unit, pupils transported, ratio of cost, and similar procedures. As the new reporting system is required for the 1985-86 fiscal year, a substantial amount of preparation is required to enable the district to be prepared for the new system. It is the goal of the district to have the 1984-85 budget and expense data, 1985-86 budget, and 1986-87 budget data converted to the new reporting requirements prior to June 30. At the close of the fiscal year, all 1985-86 actual cost data will be converted to the new system and transferred to the budget development system.

This document has been prepared as a step-by-step procedures manual to reach our goal of full conversion by June 30.

It should be emphasized that this document is only addressing the J-380 report. There will be substantial changes in the accounting for income as well as formats for budget presentations required during the 1986-87 or 1987-88 fiscal years. As soon as those requirements have been defined, this document will be revised and updated to incorporate all of those changes.

STEP 1 - DEVELOPMENT OF TEACHER FULL TIME EQUIVALENT DATA

One of the major allocation methods to be utilized is the full time teacher equivalent method and in preparation for this phase it will be necessary to develop a chart providing the back-up data relative to FTE's.

The State implementation handbook describes the FTE teacher method as follows:

> "The basis of this allocation method is the number of full time equivalent teachers serving (assigned) in each program. An assignment is a specific responsibility, classroom assignment, or course section taught.
>
> All personnel providing instructional service to students should be included in the FTE count. Assistant teachers (certificated or classified) should be included if they carry an active student register and their service generates ADA. Certificated and classified employees providing special education DIS and carrying an active student register should also be included in the FTE count."

As all of our base records convert all certificated employees to an FTE base, the budget development payroll projection sheets should be utilized for the FTE count and for preliminary determination of the category of teaching (i.e., regular education, special education, etc.) refined to a specific program. To insure that all teachers are included, teachers charged to object code 1100, Teachers' Salaries, in all programs, psychologists charged to object code 1530 in program 0373, Designated Instruction, and instructional aides object code 2100 charged to Designated Instruction are to be included in the FTE count.

The classification of charges in our district has utilized the State accounting manual for determination of those individuals that should be charged to the 1100 object code. Therefore, the historical records can be depended upon for the FTE count. It must be remembered to appropriately be charged to this object code the teacher must be an employee of the district in a position requiring certification. The teacher's duties require him/her to teach pupils of the district for at least one full instructional period on each school day for which he is employed and is assigned no duties other than that connected with or are extensions of classroom teaching. Time allocated to curriculum development and department head responsibilities qualify under this definition. In addition, at the K-4 level teachers assigned to the Media Center also qualify as they are utilized in the teacher release time program, teaching classes each day.

To establish the FTE chart a complete list of all staff qualifying under the above definition is to be developed for each school site by program. Programs to be included in this chart are 0101 Self-Contained, 0102 Continuation, 0103 Opportunity, 0104 ROP/C, 0125 Driver Education, 0170 Independent Study, 0240 School-age Mothers, all program numbers in the category 03-- Special Education, and all programs 05-- Categorically Funded Programs. (To qualify as an independent study teacher, the teacher can only deal with students that are not in any other program, and are receiving instruction through contracts with the independent study teacher. The only position in our district that qualifies for this is the independent study center at El Rancho Verde.) It will not be necessary to attempt to determine FTE designation in Program 0126 Driver Training and 0167 Home Instruction. Once the FTE numbers have been determined, the chart is to be developed by program with columns along side of each program category headed 1. Instructional Administration, 2. Instructional Media, 3. School Administration, 4. Pupil Services. The requirement for the four headings relates to the fact that it must be certified whether or not each teacher in each program utilizes each of the four services. Once the charts have been developed, meetings are to be scheduled with site administrators to confirm that all the teachers are assigned as indicated, and input is to be provided by the site administrator as to whether or not each teacher receives the four designated services. Once this has been determined, the site administrator is to approve the list by signing in an appropriate space. In addition, Special Projects directors are to review the data in relationship to those individuals charged to Special Projects and confirm that both the assignments and the four category data is correct. Once they have done this, they are to sign the document as well.

The above charts are to be maintained as a permanent record for three years after the submission of the reports. Once all charts have been developed, all FTE data is to be accumulated in the categories provided for on Worksheet #1 of the J380 form.

Once the data has been developed and placed on Worksheet #1, a software program is to be developed using Worksheet #4 - Distribution of Direct Support

Costs as the guide to distribute the appropriate direct support costs in conjunction with the FTE count.

The above work will be the responsibility of the Administrative Assistant for Reporting. As soon as all sheets have been developed for each school site, they are first to be reviewed with the Deputy Superintendent. Once reviewed, signatures are to be obtained as described above and the balance of the work is to proceed. Target date for completion of this phase shall be no later than May 1.

IMPORTANT - Prior to actually reviewing the staff assignments with site administrators, meetings should be scheduled with the various Special Projects directors and the Director of Special Education to discuss how these various programs work in conjunction with the General Education program. Specific determinations relative to how an individual teacher should be categorized can be extremely complicated. The purpose of the meetings with the directors is to obtain as much information as possible in relationship to how their program works so that proper assignment of teachers to various programs can be made. For example, although the GATE program as discussed below does not fund any teaching positions, it is conceivable that teachers are full time GATE teachers.

Note: The date utilized in establishing the FTE count only requires that it include all teaching staff changes for second semester. For our district records we will utilize the data available on April 1 each year. A copy of all data generated is to be placed in follow-up for annual follow-up on April 1 so all data can be redone for each fiscal year.

Note: Any teacher that has a split assignment needs to have back-up documentation included in the FTE count folder relative to that split assignment. It is not required for the individual to document their time, but some type of documentation is required relative to the split. After charts have been developed, meet with the Deputy Superintendent on all split assignments so determination of proper documentation can be made. Once the documentation has been obtained it is to be attached to the set of documents relative to FTE calculations.

Note: GATE is part of General Education in relationship to total cost allocation, it does not appear to be important whether the teacher is categorized as GATE or as Regular Education. It has been determined that no FTE be assigned to the GATE program. As described later in this document there are procedures whereby district-supported additions to categorically funded programs must be added to that program, but as GATE is not considered a Special Project, it may not be required for the district paid teachers to be included in that category.

Note: Currently contained within the ROP budget are provisions for a consultant which in reality should be categorized as 2/5 FTE. The individual works for the Fremont Unified School District, but teaches 2 periods per day at Logan. Fremont is billing the district for our prorated share. The issue of whether or not the charges should show in our budget as consultant or teacher costs was reviewed at the time the individual was hired, and due to the fact that Fremont is dealing with supporting of STRS, Unemployment, Workers' Comp., etc. in relationship to this employee it was felt that it is best to show all costs in the category consultancy. But in the FTE count, it is important to include this individual as part of the ROP program.

STEP 2 - DETERMINATION OF CLASSROOM UNITS

The second method that must be utilized for distribution of cost is the classroom unit method and this method will be utilized to distribute plant maintenance, plant operations, and facility rental and lease costs. Working with the department of Maintenance and Operations, and site administrators, the classroom unit calculations are to be determined and completed no later than May 9, and the procedures will be as follows.

The State implementation handbook describes the classroom unit method as follows:

> "The basis of this allocation method is units of space with one unit representing a classroom. A classroom unit (CU) represents the approximate area usually occupied by a classroom varying from 800 to 1100 square feet but generally about 960 square feet.
>
> It is assumed that commonly used floor space such as media centers, school offices, corridors, restrooms, faculty rooms, etc. benefit each class in a proportion to the floor space occupied by the classroom; therefore, they are not included as separate items." (This definition means that the space occupied by the listed categories does not need to be calculated for classroom unit determinations. Large spaces including cafeterias, gyms, and locker rooms are to be converted to classroom units by dividing the total square footage in each area by 960.)
>
> Beginning with 1986-87, the cafeteria/multi-purpose room is considered a common area, and no CU's will be assigned for this room. Only kitchen and serving areas are to be converteed into CU's and assigned to the Food Services program.

The following listed items must be taken into consideration when developing the classroom unit determination.

1. If a classroom space utilized by a teacher is less than 800 square feet, or more than 1100 square feet, the total square footage is to be determined and converted to classroom units by dividing the square footage by 960. A classroom in the range from 800 to 1100 is to be counted as one classroom unit. If the square footage of the classroom is less than 800 square feet or more than 1100 square feet, the classroom must be converted to equivalent CU's by dividing the actual square footage by 960.

2. Cafeterias (only kitchens and serving areas), gymnasiums, and locker rooms are to be converted to classroom units by dividing the total square footage by 960.

3. The district office complex is to be converted to classroom units by dividing the total square footage by 960.

4. The office facility at the Corporation Yard, as it is an adjunct of the district administration building, is to be converted to classroom units by dividing by 960.

5. Other facilities at the Corporation Yard, including the warehouse, maintenance building, and transportation shop are to be converted to classroom units by dividing the total square footage by 2880 square feet.

6. Space allocated to resource centers and faculty rooms is not to be included in the calculations.

7. Classrooms not currently housing students are not to be counted in the classroom unit calculations.

8. Careful consideration must be given at each school site to the utilization of space in relationship to what program the space should be charged to and whether or not the square footage has to be calculated and divided by 960 or it simply be counted as a classroom unit.

9. Although all possible exceptions are not listed under this section of the implementation document, two examples of items that need to be taken into consideration are as follows:

   A. At Pioneer Elementary School two kindergarten classes are housed in the equivalent of three classrooms, but approximately 1/6 of the total space is allocated as restroom and storage facilities; therefore, that section needs to be excluded from the square footage. If, after excluding the restroom/storage square footage the total balance allocated to kindergarten does not exceed 2200, the allocation should be two classroom units. If it exceeds 2200, you are to divide the space by 960.

   B. At Barnard-White, one or two classrooms are utilized by the Adult Ed. program and these need to be clearly distinguished.

10. The classroom units are to be allocated to Adult Education based on the number of hours that Adult Education uses the classrooms.

11. It will be necessary when meeting with site administrators and maintenance staff to determine the amount of community use of areas such as gymnasiums.

12. The classroom units are assigned to Community Services based on the number of hours that the community uses the space.

Once the preliminary classroom unit calculations have been made a meeting is to be scheduled with each site administrator to review the classroom usage to determine how each classroom space is utilized (i.e., regular education under the various categories to and including independent study, opportunities, etc., special education, specific categories of categorically funded programs, etc.).

Use Worksheet #4 of the J380 to determine what breakout needs to be taken into consideration in relationship to the classroom units. Keep in mind that if a categorically funded program is in operation concurrently with a general education program in the classroom, the classroom space is to be charged to General Education.

IMPORTANT - Prior to site meetings, a meeting is to be scheduled with the various directors to discuss how spaces are utilized. Space allocation is probably the most complicated factor to be determined. It is important to accurately reflect the actual usage of all spaces within the facility keeping in mind that various categorical and special education programs utilize spaces other than a specific classroom assigned and, therefore, portions of other spaces might well need to be prorated back to these programs. The following list of items is to be used as a guide when discussing space utilization with directors and site administrators. The list is to be expanded upon after meetings have been completed.

1. If during the course of the day, a general education classroom is used for a specific purpose in relationship to a categorically funded program, for example one hour per day for GATE, a proration must be made.

2. At each elementary school, space is assigned for the PE, music, and science pull-out program. It needs to be determined if special education class students are brought to these other classes on a regular basis. If so, a portion of that space should be charged to Special Education. For example, if on a daily basis Special Education students are taught by the PE Specialist, a portion of that classroom needs to be charged back to the Special Ed. program. It is important that if this takes place, determination be made on sequencing, etc. in relationship to the various categories of Special Education, i.e., Severely Handicapped - Non-Severely Handicapped.

3. If classes are pulled out and utilize the multi-purpose room on a regular basis, a portion of the time allocated in that area also needs to be broken out on a per hour use basis. Keep in mind that it is conceivable that Special Ed. classes do utilize the multi-purpose room on a regular basis.

4. Media centers are part of the Instructional Media Program and, therefore, are not counted when developing classroom units.

5. Resource spaces such as Resource Centers in schools, office areas, etc., also need to be reviewed. These spaces, particularly the office spaces within Media Centers, should not be included in the calculation of square footage unless they are specifically used as teaching spaces. For example if an office space is used by the Speech Therapist on a regular basis, that should be considered a classroom space and charged to the DIS program. The office utilized by the Psychologist, is probably not used in any way in relationship to an instructional program; therefore, the space needs to be eliminated from the total Media Center square footage.

6. At the high school level, classes are used on a period by period basis and careful consideration must be given in areas of classrooms used for ROP/C,

Opportunity, and other similar programs. In addition, for programs such as the Pregnant Minors classes at El Rancho, the classroom is used three periods a day specifically for that program, and then utilized for other programs.

As with other examples above, for the most part the Special Education classes at the high school level and the middle school levels are self-contained, but if students are taken out of those classes to utilized other spaces on a one period per day basis or something similar, this must be given consideration in relationship to allocation.

Once the preliminary determination of all classroom units has been made by working with the site administrator, a site plan for each site is to be prepared by the Maintenance Department using current records. An outline is to be placed around all areas that are taken into consideration in the classroom unit determination. All areas not included are to be crossed out in some fashion. On the same document, a narrative is to be included highlighting any area that is determined through the calculation of dividing by 960 or 2880.

Next, a recap of all classroom units on each site is to be shown on the chart indicating which program the classroom unit is allocated to. In cases where classroom spaces are allocated to more than one program, based on a per hour use calculation, a back up sheet is to be attached providing full details of the specific classroom allocation. When completed, the charts are to be reviewed by the Deputy Superintendent and after approval is obtained, they are to be returned to the site administrator for confirmation they are correct, requiring the site administrator to sign them.

Once all the documents have been returned to the district office, they are to be kept as a permanent record for three years. As soon as all the data is available district-wide, it is to be accumulated on one master sheet by program and then software developed for distribution of costs based on classroom units using Worksheet #4.

All classrooms in our district utilize plant maintenance and plant operations; therefore, no determination needs to be made on whether they are to be included or excluded. As to facility rentals and leases, no classroom will have charges in this category. The only facilities rented by the district are charged to Fund 95; therefore, these costs will not relate to classroom unit factors.

The above work will be coordinated by the Administrative Assistant for Reporting, and all site meetings will be conducted by him.

A set of these final documents is to be placed in follow-up for April 1 each year. In preparation for the next fiscal year's reporting, the classroom unit allocations must be reviewed and updated as follows:

1. A meeting is to be scheduled with the Manager of Maintenance and Operations to add on to the drawings any new facilities.

2. Revised classroom unit calculations are to be made including the new space.

3. Meetings are to be scheduled with site administrators to review the utilization of the classroom space for the current year. (Keep in mind that as programs change, new programs are added, programs are deleted, the classroom unit allocation will change from year to year.)

STEP 3 - DEVELOPMENT OF THE PUPILS TRANSPORTED RELATIONSHIP

The State implementation handbook describes the pupils transported method as follows:

> "The basis of this allocation method is the number of pupils transported (PT's) which is determined by a count of the number of pupils in each program transported from home to school. This information should be available from the district's records. The total number of pupils transported must equal the total reported on Schedule I, Item B.1, of Form J141 Annual Report of Pupil Transportation Expense."

The data for this method of allocation cannot be determined until the end of the fiscal year, but preparation can take place immediately. Basic data relating to students transported is accumulated by the Transportation Department to be utilized for submission of the J141 report. But, in conjunction with the accumulation of that data, it is not currently required to distinguish students in the regular General Education program, continuation schools, versus Special Education unless all students on any given bus are Special Education.

The State implementation handbook states as follows:

> "Special Education pupils receiving home to school transportation may only be counted in the Special Education transportation program if there is a requirement for home to school transportation in the child's IEP. Otherwise these children will be counted as regular students.
>
> RSP and DIS pupils receiving home to school transportation to attend a school other than their neighborhood school because of a requirement of the IEP should be counted as Special Education PT's. RSP and DIS pupils receiving home to school transportation to attend their neighborhood school should be counted as Regular Education PT's."

Although it is not clearly defined within the above definition, it appears that the assumption contained within the definition is that all Special Day Class students would be transported by Special Education buses and would not be riding any of the regular home to school buses. In all probability this is correct, but it is conceivable that a student in the Special Day Class category might be transported on one of our regular home to school buses and this must be confirmed by working with the Director of Special Education. Preliminary work in relationship to this aspect of allocation is the responsibility of the Administrative Assistant for Reporting and should proceed as follows:

1. Schedule a meeting with the Director of Special Education and the Transportation Supervisor for the purpose of determining if any students riding our regular buses qualify to be designated as Special Education,

keeping the following in mind.

A. Any Special Education student on a regular home to school bus going to his neighborhood school must be counted as part of the regular home to school count.

B. Any Special Education student that has transportation within his IEP, and is being transported to a school other than his neighborhood school on a regular bus is to be classified as Special Education.

2. As the number of students transported figure utilized on the J141 is based on random selection of various days throughout the school year, if in fact any student qualifies under the above definitions as Special Education, they are to be assumed having ridden the bus on that day and deducted from the regular home to school average as calculated, then designated as additional pupils transported Special Education.

3. As the number of students transported per day is based on a random selection, it will be the responsibility of the Supervisor of Transportation to make this calculation no later than June 1 each fiscal year, and provide the data to the Business Department at that time. The data as it relates to pupils transported shall include the regular home to school number and the Special Education students on the regular home to school buses as qualified.

   IMPORTANT: Reporting of the regular home to school students must be broken out as regular/continuation as we have to report the costs separately.

4. It is not currently anticipated for fiscal year 1985-86 that there will be any special education students qualifying, within the regular home to school program but the requirements outlined above must be kept in mind each year with follow-up meetings to determine if in fact district policy is changed in relationship to the transportation program.

5. Critical issues as it relates to transportation costs will be covered later in this document, under the section "Documentation Methods." The key issue will be to properly document the cost of the one bus that is 100% utilized for special education transportation.

6. Beginning with the 1987-88 fiscal year, field trips and "other miles" will be a direct cost to the user program. The charges for field trips and "other miles" will be transferred to the various user programs from the Transportation program by using account number 5700. The district will still be required to account for its total transportation costs. So, it is required that the initial costs be charged to the Transportation program, then transferred to the user programs. Prior to 1987-88, field trips were considered a direct cost to the Transportation program and then were documented back to the user program. This method will no longer be effective after the 1986-87 fiscal year.

STEP 4 - DEVELOPMENT OF THE RATIO OF COST DATA

This method of allocation will only be used in one circumstance and is a basic calculation that can be developed after the forms have been substantially completed. The State implementation handbook describes the ratio of cost method as follows:

> "The basis of this allocation method is the ratio of the adjusted direct costs for the special projects administration program to the adjusted direct costs for all special projects utilizing this support service program."

To establish the percentage relationship, you simply develop the relationship comparing the adjusted direct special projects costs to the special projects administration costs. Once the ratio has been established it is allocated by multiplying the ratio times the project costs.

While working through the J380 forms, adequate direction is provided to develop this ratio. The key element in the development of the ratio relates to pulling out from the categorical programs all of the appropriate administrative costs. Although not specifically covered in this section, budget coding will be developed to ensure that all administrative costs are clearly identified within each categorical program, and we will be in a position to automatically pull out these costs to be transferred from special projects to special projects administration. Specifics relative to this coding will be provided in the section of this document dealing with chart of account refinements as they relate to the J380.

STEP 5 - DETERMINATION OF DOCUMENTED COSTS TO BE ALLOCATED

The implementation handbook provides for the option of documenting rather than allocating direct support costs but in only one area is documentation required, special education assessment activities. There is no requirement to document any other direct support costs. The implementation handbook encourages all districts to use the allocation method rather than the documented method unless it is clear that the allocation system will not appropriately reflect an adequate distribution. In the case of our implementation plan, it will be necessary to document certain areas in preparation for the completion of the J380, as follows:

A. Documentation of Assessment Costs - The district was advised during the month of September 1985 that we would have to document all assessment costs in conjunction with the completion of the J380. Based on the direction obtained, psychologists were advised of the responsibility that they would have, and were provided with appropriate forms. Documentation of assessment costs must be in strict accordance with the guidelines contained within the State implementation handbook. In relationship to time spent, a form must be kept on a daily basis accounting for time in 15 minute intervals as it directly relates to assessments. Travel time from one site to another can only be included if the specific reason for the travel was in conjunction with assessments. If the individual was traveling from one site to another for other purposes, and in conjunction with that trip to provide assessment services, travel time cannot be included. Contained within the implementation handbook are recommended forms to be utilized which have been implemented within our district. The final accumulation of this data must be contained on a form which indicates the school district name, employee name, period covered, position title, calendar of hours worked per day on specific activities, signature of employee and date, and signature of supervisor and date.

As we are only concerned about the time spent in conjunction with assessment, the balance of the day need not be recorded.

To ensure that the appropriate data is collected, the Administrative Assistant for Reporting is to meet with the Special Education Department including those individuals that are gathering data to review the source documents to ensure that they are kept correctly. A procedure is to be immediately established where these documents are submitted on a monthly basis. Based on the format of that documentation, the Administrative Assistant for Reporting is to develop a software program that will allow for the accumulation of data on a monthly basis. At the close of the fiscal year, the hourly rate for each individual submitting data is to be determined, said hourly rate to include all costs of the employee including health and welfare benefits. Once the hourly rate is determined, the amount to be charged as assessment costs can be calculated based on the total number of hours documented service to the program times the hourly rate for each employee. The daily log, and the cumulative log are to kept as a permanent record. These documents are to be placed in the permanent files for all items related to completion of the J380 and placed in Central Files and kept for a period of three years.

Although it is only required based on our district's decision to document the time of the psychologists in relationship to the assessment, it is conceivable that in future years other individuals might also have to document time such as directors charged to various categorical and general fund programs. In preparation for this potential, the Purchasing Department of the district is to immediately investigate to find out if there is any automated system available that will assist the individuals required to do documentation, to lessen the burden. The results of this review are to be forwarded to the Deputy Superintendent no later than May 15.

The Administrative Assistant for Reporting is to set up a meeting during the months of July and August with the Deputy Superintendent to discuss those individuals that will be required to document their time for the next fiscal year. Once the determination is made, an inservice is to be scheduled within the first week of the individuals' assigned work year to review the requirement as well as the forms that must be utilized. Effective for 1986-87, all individuals requiring documentation will submit to the Administrative Assistant for Reporting their completed forms on a monthly basis so that the data can be reviewed and placed in the mini-computer software program for accumulation.

B. Documentation of Special Education Administration Costs - As the Director of Special Education devotes 100% of his time to the Special Education program, it is not required that he document his time on a daily basis in 15 minute intervals. Documentation will be required to be submitted at the end of the fiscal year. Contained within the implementation handbook are sample forms that can be completed by an individual providing 100% service to a specific program. Prior to May 15, the Administrative Assistant for Reporting is to develop the appropriate form and review it with the Director of Special Education to ensure that all of the appropriate information is contained. In addition, the job description of the Director of Special Education is to be reviewed to ensure that it is clear that his total assignment relates to special education programs.

Attached to the final certification signed by the Director of Special Education will be the job description. Prior to June 30, the Director of Special Education shall submit to the Business Department the signed documentation form. The signed form along with the job description is to be placed in the permanent file and kept for a period of three years.

C. Documentation of Special Education Transportation Costs - The vast majority of Special Education transportation costs are covered by a contract between the New Haven Unified School District and Harbert Transportation. For documentation purposes relating to these costs, a copy of the purchase order should be obtained from the Purchasing Department for the permanent record file. The actual costs will be the actual payments contained within the Special Education transportation program for utilization in completion of the J380. As all warrants are a permanent record of the district, it will not be necessary to include documentation on each payment as if required on a future date those records will be available within the Accounts Payable Department.

In addition to the contract with Harbert Transportation, the district operates one bus exclusively for use in the area of Special Education. The calculation of costs and documentation required for this program will be as follows:

1. Immediately, the Director of Special Education is to be advised that he will have to submit the documentation described herein prior to the close of the fiscal year. Documentation required to be submitted to the Business Department by the Director of Special Education will be a listing of all students for which transportation was provided through the Harbert Transportation system. A statement at the end of that listing will be that the above individuals were transported in conjunction with Special Education transportation for fiscal year 1985-86. In each case, the students listed above has contained within their IEP the requirement to provide transportation. This document will then be signed by the Director of Special Education.

A second listing is the be prepared by the Director of Special Education for all students provided transportation on the district Special Education bus with a statement at the end as follows: "The above listing of students includes all students provided transportation by the district Special Education bus and transportation is a part of their IEP." Once signed by the Director of Special Education, the listing is to be forwarded the the Supervisor of Transportation for signature. Typed just above the area where the Supervisor of Transportation is to sign should be the following statement: "Based on direction from the Director of Special Education, all of the above students were provided Special Education transportation on the single bus designated for Special Education. No other students were transported during fiscal year 1985-86 on that bus during the normal home to school runs." Then it would be required that the Supervisor of Transportation sign the document. Once signed this document will be kept in the permanent file.

2. The cost allocation calculation to be utilized in relationship to the charge to Special Education will be based on the annual transportation

report. The Supervisor of Transportation is to be immediately notified that at the close of the fiscal year, he is to submit to the Business Department the total number of miles travelled during the school year in conjunction with home to school transportation of the special bus specifically assigned to Special Education transportation. Based on the data in the transportation report which develops the cost per mile for transportation, the total number of miles transported during the fiscal year is to be multiplied times the per milage rate and the resulting figure is to be utilized as the cost for this bus. It must be emphasized that the data contained within the transportation report will not be available until the end of July or early August but the Transportation Supervisor is to be advised that as soon as possible this information is to be submitted.

3. Clerical time spent in conjunction with Special Education transportation has not been documented during the 1985-86 fiscal year, and it would be extremely difficult to provide for this documentation; therefore, the cost of that clerical assistance should simply be combined with the cost of other clerical assistance provided in the Transportation Department and not specifically allocated to Special Education.

The above three items represent all of the required documentation in relationship to the completion of the J380 form that the district will embark on. As stated earlier it is conceivable that additional requirements will be placed on the district for 1986-87, and as they are known necessary implementation procedures will be developed. In addition to the specific items listed above, the district must develop procedures that are supportable for charging certain costs in other areas as follows:

A. Distribution of the Cost of Data Processing - It is a requirement that data processing charges be charged back to instructional users when the data processing service is instructional in nature. Costs not charged back to the instructional program remain in the data processing program. In order to determine specifically how data processing time is being utilized, a special program will have to be written in conjunction with our centralized computerized system so that the computer can keep track of user time. The Administrative Assistant for Reporting is to request that on June 30 the Director of Computer Services provide to him the necessary data to make the calculation comparing the total minutes for the instructional program as outlined above to the total minutes of computer operations. This data should be submitted in memo form signed by the Director of Computer Services certifying that it is correct. Once this information is obtained by the Administrative Assistant of Reporting, the data supplied can be used in calculating the percentage relationship. At the close of the fiscal year, the percentage relationship can be applied to the total cost of the data processing program and the cost as it relates to the instructional program can then be charged to Instruction and credited to the data processing program. Within the next few weeks, a meeting is to be scheduled with the Deputy Superintendent and the Administrative Assistant for Reporting to discuss the proper procedures for charging and crediting, and prior to that meeting the Administrative Assistant of Reporting is to obtain information on the use of 5700 accounts which are now being established to charge one program and credit another. After that meeting clear direction will be developed in relationship to the charges and credits. As we will not be in a position to determine any more than how much computer time was used directly by the instructional program, the basic charge will simply be to program 0101. For 1986-87 it is hoped that a more sophisticated program can be developed so that charge backs can be to more than one program.

B. Charge Back of Costs to Publications - As required by the State implementation handbook, the full cost of printing is to be charged to the various using departments. The district has established a program that will allow it to determine base data in conjunction with charge backs. A meeting is to be scheduled with the Supervisor of the Print Shop, Deputy Superintendent, and the Administrative Assistant for Reporting to review the current documentation to develop procedures for converting that documentation to establish the appropriate amount to be charged to each user program. Once the guidelines have been developed, a memorandum is to be sent to the Supervisor of Printing outlining the data that must be submitted at the close of the fiscal year. The calculations to be made in relationship to charges will be the same as that for data processing outlined above in that the total number of impressions will be used to calculate percentage relationships for the annual volume as to any individual program volume. Once these percentages have been determined, they will be applied to the total cost of the publications program for redistribution.

As this phase of implementation was not pre-planned, it is probable that some difficulty will be involved in generating data for the current fiscal year. In conjunction with that data gathering, specific programs are to be designed for utilization within the Publications division so that for 1986-87 the data will be more readily available. A meeting is to be scheduled with the Deputy Superintendent to determine what programs need to be charged for 1986-87 and then specific coding is to be designed to deal with this need. As with data processing the actual calculation and distribution cannot be made until the close of the fiscal year.

C. Distribution of Insurance Costs - The State implementation manual requires that insurance cost as it relates to driver training, transportation, and food service vehicles must be determined, and those programs specifically charged for the proportional amount. Currently all insurance is charged to one program within the administration section of the district budget. To comply with the above requirement, the Deputy Superintendent will forward a letter to the insurance broker requesting that they submit a breakdown of the total premium paid during the 1985-86 fiscal year indicating the amount that should appropriately be charged to each of the above programs. When that information is obtained, the appropriate programs will be charged with a credit to the current program. As the district renews its insurance annually during the month of April, the data necessary to comply with the above can be obtained prior to the close of the fiscal year with the transfers made. A follow-up copy of the letter will be placed to come up annually April 1 so this information can be obtained. Upon receipt of the information from the insurance broker, the necessary transfer will take place, providing the Administrative Assistant for Reporting with a copy of the letter for the permanent file.

D. Originally, when we reviewed instructional equipment repairs, we determined that we would move them all to Program 0101, and then at the end of the year, distribute a portion of those costs to Special Education based on the number of classes at each school. In reading the new Questions and Answers, it basically states that when equipment moves from location to location, it should all remain in media and then be allocated back to all programs. After carefully reviewing this issue, we determined that the vast majority of our equipment is specifically assigned to instructional classrooms; therefore, we determined that all costs would go to Program 0101, and nothing would be moved back to Special Education.

E. Noontime Supervision

Noon duty supervisors are a direct cost to the Instructional program. These individuals relieve the teacher of supervision during the instructional day much like a classroom aide.

1. Noon supervisors are under the direct responsibility of the site administrator, not the teaching staff.

2. The duties are varied and include the following: cafeteria supervision, including the supervision of lunch lines, seating of students, encouraging good eating habits, cleanliness, etc.; playground supervision, including the responsibility to ensure safety and the health and welfare of the students; discipline is also a key part of their role.

STEP 6 - DETERMINATION OF GENERAL FUND COSTS IN CATEGORICAL AREAS

All general fund costs must be carefully reviewed to determine if any general fund cost is support to a categorically funded program. If it can be determined that a general fund cost is truly a categorical cost, those costs must be transferred by utilizing column 2 on the J380 to the categorically funded program, and the program to which they are charged reduced. At the present time the Business Department is unaware of any such charges but within the next 30 days it will be the responsibility of the Administrative Assistant for Reporting to schedule meetings with all program directors to discuss this requirement and obtain input from them. At the time the meeting is scheduled, he is to notify the Deputy Superintendent so some introductory comments can be made. All data must be gathered prior to June 1 if in fact we have such charges. Once the charges have been determined, the Deputy Superintendent will review those charges to determine how to code the various positions so that the transfer can take place. Tentatively through the use of sub program numbers this can be accomplished.

There are two programs currently within our budget that in essence are partially General Fund supported, Miller-Unruh and Tenth Grade Counseling. In the case of Miller-Unruh, the expense is approximately twice the income received, and there is a substantial difference in the Tenth Grade Counseling program as well. A manual adjustment will have to be made at the time reports are completed in relationship to this. In column 1 of the J380 the expense contained in the Miller-Unruh program and the Tenth Grade Counseling program is to be entered to the extent it equals income. The balance in the Miller-Unruh program is to be moved to General Education in column 1, and the balance in Tenth Grade Counseling to the Counseling program in column 1. In column 2, the excess cost over income is to be deducted from the General Education program and moved back to the Miller-Unruh.

It is generally assumed that costs associated with the indirect cost rate are typically direct costs of the District Administration program and would normally be shown under District Administration in Column 1. However, if in Column 1 of the J-380/J-5380 any donor-authorized indirect costs are reported for

276

the Special Project, this would necessitate a reduction equal to the amount of the indirect costs when reporting the District Administration program costs in Column 1. The donor-authorized indirect cost would then be transferred to the District Administration program in Column 2 of J-380 and reported as a direct cost under the District Administration program in Column 3 of the J-380.

STEP 7 - PROGRAM BY PROGRAM REVIEW OF ALL CODING

To enable the district to utilize its current computerized system, all programming will have to be reviewed. The first step in this process will be to review all user program code numbers. The user program field will be utilized to accumulate all costs in conjunction with column 1 of the J380. To enable us to accomplish this goal, appropriate user program definitions will have to be changed. In some cases the actual user program code number will have to be changed so that the proper accumulation take place. In addition, the sub program numbers utilized in the categorical programs, will be eliminated from their current use and in the future only utilized to designate pull out costs from categoricals to other areas. To accomplish this, all current sub-program numbers will be eliminated establishing new individual programs where break outs are required. In the case of the mini grants, all sub-program numbers will be eliminated, and all costs will simply be controlled by object. New sub-program numbers will be established to pull out costs for such items as Project Administration, School Administration, Instructional Administration, and others.

In addition to the above coding changes, there are several instances where current charges will have to be redistributed based on new reporting requirements. The following procedures will have to take place between now and June 30.

1. A thorough review program by program of all income and expenditure accounts to determine what program code changes have to take place.
2. Redefine program field definitions when necessary.
3. Determine all program charges that will have to be moved from one program to another.
4. Recode all lines requiring recoding.
5. Redistribute, based on new coding, all budget figures for 1984-85 and test run the data.
6. Redistribute all expense figures for 1984-85 and test run the data.
7. Redistribute all budget figures for 1985-86 and test run the data.
8. Redistribute all budgeted figures for 1986-87 and test run the data.
9. Prior to running the May payroll, ensure that all coding has been changed to the new system so that the May payroll is based on the new codes.

10. Once all budget figures have been revised based on the new coding structure, the working and revised budget columns of the financial system will be updated. This is to be completed prior to May 30.

11. Once all budget data has been updated, all financial transactions affected for the current fiscal year are to be moved to the new account code structure, using as a reference the wording FMAC.

12. All outstanding purchase orders encumbered are to be moved to the new account codes structure prior to May 31.

13. As soon as the process has been completed, all future transactions are to be coded with the new account code structure.

14. Once the entire process has been completed, a document is to be prepared and forwarded to all administrators and Business Department personnel, providing them with background information and indicating, program-by-program, all changes made.

15. A run of the new budget is to made for Board presentation during the month of June, giving the Board a complete background on all of the changes and requesting that the approve the new budget based on the new coding. (It must be emphasized to the Board that this budget revision has no official impact as there were no changes within object codes.)

It must be kept in mind that in addition to the above, careful analysis will have to take place in areas such as the sharing of insurance costs, data processing costs, and printing costs. These items are more defined within this implementation plan.

The following is a program by program review of all changes that will have to take place between now and June 30. The approach to this analysis will be to review the current program as it stands, and point out those changes that will have to be made to the items currently contained within these programs.

PROGRAM 0100 INCOME

Based on preliminary data received, several income accounts will change effective 1986-87. At the present time, no significant changes will take place to this program. As soon as we have definite direction, appropriate adjustments will be made. At the time that the income section of the budget is updated, a change from the past practice of using sub program numbers to distinguish separate categories of income will take place. With the recoding, the utilization of the sub object code will be used in all cases to distinguish different categories of income utilizing the same object code.

IMPORTANT: As new code definitions are set up, it is important that the EDP number on the J380 be part of the description for all user program descriptions, and sub-program descriptions.

IMPORTANT: In addition to the specific items detailed on a program-by-program listing below, all financial transactions, both actual payments for staff and supplies, etc., plus all encumberances will be moved to the new coding system prior to May 30.

PROGRAM 0101 SELF-CONTAINED

Step 1: Change the definition of user program user code 0101 to Regular Education K-12.

PROGRAM 0102 CONTINUATION/ALTERNATIVE

Change the definition of the program and user program 0102 to Continuation Education.

PROGRAM 0103 OPPORTUNITY

Change the definition of user program 0103 to Opportunity Schools/Program.

PROGRAM 0104 REGIONAL OCCUPATION PROGRAM

No changes are required.

PROGRAM 0125 DRIVER EDUCATION

1. Change the current user program code of 0125 to 0101.
2. Advise all individuals coding in this program of the change.

PROGRAM 0126 DRIVER TRAINING

1. Change the user program code of 0126 to 0101.
2. Advise individuals using this program of the change.

PROGRAM 0167 HOME INSTRUCTION

1. Change the user program code of 0167 to 0101.

2. Advise the users of this change.

PROGRAM 0170 INDEPENDENT STUDY

1. Charges classified as Independent Study can only be for costs in conjunction with an independent study that provides instruction to students that are not in any other regular program. The program must be on a contract basis. Independent study provisions to allow students to make up work are to be charged to the regular program. Currently the equivalent of 1.2 FTE's at James Logan High School are charged to Independent Study incorrectly. The following steps must be taken in this program:

Step 1 - Change the program and sub program definition 0170 to Independent Study Centers.

Step 2 - Transfer all costs for all years in relationship to Logan staff and supply accounts from Independent Study to Opportunity as these teachers are basically assigned to the Opportunity program.

Step 3 - Once changes take place, advise Payroll to make the necessary changes within their records immediately so for the balance of the year charges are correct.

Step 4 - Advise all parties utilizing this program of the change.

PROGRAM 0240 SCHOOL-AGE MOTHERS

1. Change the program number from 0240 to 0140 moving all data from this current program to the new program number. Eliminate the program and user program 0240 from the chart of accounts and establish a program number 0140 defined as School-Age Mothers.

2. Advise payroll to make the appropriate changes in this program so the balance of charges for this fiscal year will be moved.

3. Change the user program code number 0240 to 0101.

4. Advise all parties utilizing this program of the changes.

PROGRAM 0270 SUMMER SCHOOL

1. Change the program number from 0270 to 0180. Eliminate the program and user program code from the chart of accounts 0270 and establish the new program number 0180.

2. Change the user code of 0270 to 0101.

3. Advise all parties utilizing this program of the change to program 0270 Summer School Fee.

230

4. Eliminate the historical costs Summer School Fee and combine them with the regular summer school program.

5. Establish a new summer school program 0185 defined as Summer Athletics.

6. Move all costs to the new Summer Athletics program.

PROGRAM 0350 SPECIAL EDUCATION EXTENDED WORK YEAR

There is not a provision on the J380 for Summer School Special Ed; therefore, the current assumption is that it would be combined with regular program costs. An analysis of this will have to be made and based on the findings the following changes.

Given that the program must be combined, determination must be made by meeting with the Director of Special Education as to specifically the type of instruction provided in the summer. It is anticipated that these costs will either be Special Day Classes/Severe, Special Day Classes/Non-Severe, or a combination of both. Once a determination has been made by working with the Director, appropriate coding changes will have to be made in the user program designation to move the costs from Summer School to the appropriate Special Education program.

1. Set up appropriate user program codes to distinguish between DIS, Severe and Non-Severe.

2. Adjust all budgets with new user program codes.

3. Move all costs.

PROGRAM 0373 DESIGNATED INSTRUCTIONAL SERVICES

It is not anticipated any changes required.

PROGRAM 0379 NON-PUBLIC SCHOOLS

It is not anticipated any changes required.

PROGRAM 0383 RESOURCE SPECIALISTS

It is not anticipated any changes required.

PROGRAM 0391 SPECIAL DAY CLASS - SEVERELY HANDICAPPED AND 0393 NON-SEVERELY HANDICAPPED

Currently the report form requires that Special Day Class costs be combined on one line. It is anticipated that in future years these two programs will have to be reported separately. In addition, on the supplemental report that must be filed in conjunction with the J380 actual breakdowns are required. Due to the uncertainty relative to how these two programs will be handled, no coding changes will be made at this time. It will be the responsibility of the individual preparing the report to ensure that he manually combines these two programs for reporting purposes and inserts the amount on EDP Line 200 - Special Day Class.

PROGRAM 0410 INSTRUCTIONAL ADMINISTRATION

It is not anticipated that any changes will be required.

PROGRAM 0411 INSTRUCTIONAL ADMINISTRATION - SPECIAL EDUCATION

The J380 does not provide a category for instructional administration for Special Education. Depending on the documentation of these costs, any residual costs would have to be combined with the regular Instructional Administration program. Currently the only charges in this program relate to the activities of the Director of Special Education and the Program Specialist. The new reporting requirements do provide for the separate reporting of the cost of the Program Specialist. Further it has been determined that we will be in a position to document 100% of the cost of the Director of Special Education as Special Ed costs. To provide for the appropriate accounting for the current costs in this program several steps will have to be taken as follows.

1. All costs in conjunction with the Director of Special Education including clerical costs will remain in Program 0411 but the user program code will have to be changed to 0410 Instructional Administration as for additional reporting these costs must combined under that category.

2. All other costs not directly related to the activities of the Director of Special Education will be moved to other programs which will enable at the time of completion of final reports, an easy determination of the documented support costs in relationship to this position.

3. All costs in conjunction with the Program Specialist will be moved from Program 0411 and placed in a new Program 0413. Program definition and user program definition will be established as follows: program definition - Program Specialist/Regionalized Services: user program definition - Program Specialist/Regionalized Services.

4. Once the recoding has taken place all historical costs are to be moved to the new program for Program Specialists, and then make the necessary changes with Payroll to ensure costs are charged correctly for the balance of the year.

5. Contained within Program 0411 are provisions for costs in conjunction with the acquisition of supplies, equipment, and other items. The actual expenditures made in these various categories relate to specific purchases under the control of the Director of Special Education, for the purchase of equipment and supplies specifically allocated to an individual class. In addition, some of the expenditures are administrative in nature. Those expenditures that relate specifically to a Special Education class must be charged to that class and, therefore, must be removed from the administrative program. To accomplish this,

the following procedures will take place:

A. The coding structure will be revised for supplies and equipment in that user program codes will be set up so that the actual expenditures can be clearly identified to the specific class utilizing the supply or equipment. As expenditures are made, the appropriate user code will be utilized.

B. All purchase orders issued to date will be reviewed and where they can be specifically identified to a classroom, the charges will be moved to the new coding structure utilizing defined user codes. C. The majority of the current budget will be moved to the new program, leaving a minor amount for administrative costs.

D. Specific direction will be given to the Director of Special Education that whenever expenditures are made in these categories, he is to clearly identify the specific class receiving the service by using the user program codes.

E. When items are specifically purchased, clear identification will be through the utilization of the user program code. For example, if a calculator is purchased for the Aphasiac class at Pioneer Elementary School, the actual expenditure will utilize the same user program code as that utilized by that class. In addition, the site designation will also be utilized.

By following the above, the budget figures in this program will be on one line and the actual expenditures will be on various lines based on the user program within the object code class. At year end when the final reports are run, these costs will be accumulated with the other costs within the specific program.

PROGRAM 0412 REGIONALIZED SERVICES

This program was originally set up with the intent that all expenditures would be abated at the end of the fiscal year. Beginning with 1987-88, there will be no abatement of expenditures. It is required that regionalized services costs be combined with Program Specialist; therefore, the following steps are to take place.

1. Change the user program code from 0412 to the new user program code 0413 which is Program Specialist - Regionalized Services.
2. Advise all individuals using this program of the change.

PROGRAM 0440 CURRICULUM DEVELOPMENT

1. Change the user program code of 0440 to 0410 Instructional Administration.
2. Advise all individuals using this program of the change.

PROGRAM 0441 INSTRUCTIONAL COUNCIL

1. Change the user program code of 0441 to 0410.
2. Advise all individuals using this program of the change.

PROGRAM 0464 INSTRUCTIONAL MEDIA

Currently within the Instructional Media program, user program codes have been established to move various costs back to Program 0101 which is incorrect. All charges in this program must remain in this program.

1. Change all user program codes to 0464.
2. Advise all individuals utilizing this program of the change.

PROGRAMS 0482-0489 STATE LOTTERY

There are several separate program numbers assigned to various components of state lottery funding. It is important that all user program numbers be analyzed as each expenditure from lottery funding must go back to the program utilizing the service; therefore, the user code field is to be updated so that specific charges are in fact taken back to the user program.

PROGRAM 0490 SCHOOL ADMINISTRATION

Currently all charges in this program are user coded back to either Program 0101 or 0102. All charges must now remain in the base program; therefore, the following steps.

1. All user program codes are to be changed to 0490.
2. Advise all users.
3. Currently all supplies purchased by schools are charged to the instructional program which is incorrect as those used for administration should be charged to the administration program. A meeting needs to be scheduled with site administrators to discuss the complexity that will be caused by this change, but supply accounts must be established in the school administration program for 1986-87 for administrative costs and in the future all requisitions must be coded accordingly. This will require the reduction of the school basic allowance allocation by an amount equal to that required for school administration supplies.
4. It was determined that the campus monitors are part of Plant Operations, not School Administration. Necessary coding changes have been done to accomplish this.

PROGRAM 0492 SUMMER SCHOOL ADMINISTRATION

This program is considered a subset of school administration; therefore, the following must take place.

1. Change all user program code numbers from current code to 0490 School Administration.

2. Advise all individuals utilizing this program of the change.

Beginning at this point are program reviews of all categorically funded programs. Basic concepts that must be applied in dealing with categorically funded programs are as follows.

1. All costs that are donor authorized are to be accumulated within the program itself.

2. Sub program numbers must be analyzed in relationship to whether or not the costs that are donor authorized need to be moved from categorical to programs such as Project Administration.

3. In cases where the specific categorical program is not contained on the J380, they are to be combined on one line. (Program 0346 should be used for all other federal and Program 0357 should be used for all other state.)

4. With specific references not made to pulling out costs, it must be kept in mind that in the future these specific programs may have administrative costs that must be transferred.

PROGRAM 0509 VOCATIONAL EDUCATION

Currently the district has several sub programs utilized in conjunction with vocational education grants, but all programs are reported on one line. For consistency, a new system will have to be devised to eliminate the necessity of using the sub program number for determination of specific projects. To accomplish the above, new individual program numbers are to be established for each Vocational Education grant.

1. Review all sub program numbers to determine what additional programs will have to be set up and make the necessary changes.

2. All VEA user program codes should be 0509.

3. Advise all parties utilizing this program of the change.

PROGRAM 0511 ECONOMIC IMPACT AIDS

1. Establish a sub program code of 0398 defined as Special Projects Administration.

2. Recode all costs in conjunction with administration to the new sub program designation.

3. Change all coding in conjunction with clerical staff to Projects Administration.

4. Every attempt should be made to make all necessary coding changes prior to the end of the fiscal year so that charges are correct.

5. Advise all users of the program of the change.

PROGRAM 0514 INDONESIAN CHINESE REFUGEE ACT

Based on current reading it appears that a specific category for this is provided under special projects categories; therefore, it would have to go under Federal Immigration and Refugee Acts. User program code 0514 is to be changed to user program code 0341. Advise all users of the program of the change.

PROGRAM 0523 JOB TRAINING PARTNERSHIP ACT (JTPA)

1. Program 0523 SYETP is now, in fact, JTPA.

2. This program does contain provisions for administrative and clerical costs and all user program sub program codes must be altered to deal with this aspect.

It is necessary to distinguish a separation between expenditures made during the summer of the grant, and preliminary expenditures made for the next fiscal year generally received and expended during the months of May and June. To accomplish this, the following steps will be taken.

1. The coding structure for the summer expenditures will be the same as currently used.

2. When new funding is received during the months of May and June, the budget and all expenditures will be set up utilizing sub-object codes distinguishing the new fiscal year, i.e., .87. At the close of the fiscal year, this data will be converted to the normal budget coding, and effective July 1 everything will be changed back to the normal budget coding.

PROGRAM 0526 EDUCATION CONSOLIDATED ACT, ETC.

Currently combined within Program 0526 are all Chapter I and Chapter II costs. The following changes must take place.

1. Change the definition of 0526 to Chapter I.

2. Establish a new program 0527 Chapter II and move all appropriate costs.

3. Change user program codes for Chapter II from the current code to the new identification code of 0527.

4. Set up appropriate sub program numbers to deal with administration and clerical costs.

5. Advise all parties of changes.

PROGRAM 0530 PUBLIC LAW 94-142

Historically all costs in relationship to Public Law 94-142 were accumulated as categorically funded. The new reporting requirements state that these costs should be combined with the regular Special Education program; therefore, the following must take place.

1. All costs in Program 0530 must be redistributed to new program numbers.
2. A new program number must be established, (0394 defined as PL 94-142) to move the appropriate costs to the new program number.
3. As the grant for 94-142 is in the general area of $140,000 and the current expenditures are at approximately $200,000, all charges for the Severely Handicapped class at Searles Elementary School are to be moved from the current program to Program 0391, with user code 0391.
4. The other two classes in this program, Pioneer Elementary and Barnard/White Middle, are Special Day Non-Severely; therefore, the program number is to be changed to 0394, and the user program code to 0393.

PROGRAM 0531 SPECIAL EDUCATION PUBLIC LAW 94-142 INSERVICE

It is required that discretionary grants be accounted for separately; therefore, this program would remain as is.

PROGRAM 0540 SCHOOL IMPROVEMENT

Careful review of all potential administrative costs within this program must be made, and if they exist sub program codes are to be changed to account for those. All other coding in this program remains the same.

Within this program, there are costs related to Project Administration, Instructional Administration (Cathie Kelly), and School Administration. Each of these costs need to be sub-programmed so that they are charged back to the above programs.

PROGRAM 0541 CAP

CAP score funding is considered Other State, therefore all account codes within the program must be user program coded to the appropriate code for Other State. Beginning with 1987-88, this program will cease to operate.

PROGRAM 0542 MILLER-UNRUH

It is not necessary to make any changes in this program but it must be kept in mind that when completing the final reports, only the amount equal to income is to be reported as Miller-Unruh in column 1, with the balance being moved to General Education. This will then be redistributed in column 2.

PROGRAM 0543 GIFTED AND TALENTED

Designation as a categorical program in relationship to Gifted and Talented has now been changed, and this is now a General Education program. All Instructional Administration costs are to be moved to Instructional Administration by using user code 0410.

1. Establish a new program number in the program field of General Education, to be 0143.
2. Establish a user program the same as the program number, to be 0143.
3. Move all cost data historically to the new program number.

PROGRAM 0544 TENTH GRADE COUNSELING

At the time the district was provided with a tenth grade counseling grant, it was determined that one additional counselor would be added to the staff at the high school. The basis of this decision was so that all counselors would have more time to spend with tenth grade students. This program will have to be handled in the same fashion as Miller-Unruh, in that any cost exceeding the grant will have to be moved from Tenth Grade Counseling to the Pupil Services program, user code 0610, for column 1 purposes.

PROGRAM 0545 MENTOR

No changes will be required in this program.

PROGRAM 0547 MIGRANT EDUCATION

Contained within the current program number 0547 is both Migrant Ed, and Migrant Ed Summer School. Both of these programs are considered on the new J380 report form as "Chapter I Migrant Ed." The following must be done.

1. Establish new program numbers for both the basic Migrant Ed program and the Migrant Ed Summer School program, separate program numbers.
2. Establish a new user program code so that both Migrant Ed and Migrant Ed Summer School are combined.
3. Review the entire program for all administrative costs and code appropriately.

PROGRAM 0548 EMERGENCY IMMIGRANT ED. ASSISTANCE

1. Beginning with 1986-87, there is a separate line item for this program. Therefore, the user program code will have to be changed to 0341.
2. Review the entire program for all administrative and other costs and sub-program code appropriately.

PROGRAM 0551 STAFF DEVELOPMENT

This program can remain as is.

PROGRAM 0555 MINI GRANTS

This is to be considered in the category of All Other State Projects; therefore, the following changes have to be made. It has been determined that breaking out the mini grants into numerous sub-programs is not worthwhile; therefore, by object all costs will be combined.

1. First, the user program code must be changed to Other State Projects 0555.
2. Combine all costs by object and establish new budgets using the new user program code.
3. Advise all users of the change.

PROGRAM 0559 TECC MINI GRANT

This program can remain as is.

PROGRAM 0560 NUTRITIONAL ED.

User program code is to be changed to 0357 All Other State Projects.

PROGRAM 0561 STAFF DEVELOPMENT

User program code to be changed to 0561.

PROGRAM 0562 ED TECHNOLOGY LOCAL ASST.

User program code to be changed to 0562.

PROGRAM 0569 DISCONTINUED PROGRAMS

User program code to be changed to 0357.

PROGRAM 0620 GUIDANCE AND COUNSELING

1. A new user program code, 0610, is to be established defined as Pupil Services.
2. Change all of the user program codes to the new user code.
3. Advise all individuals using this program of the change.

PROGRAM 0630 PSYCHOLOGICAL SERVICES

1. Charge all user program codes to the newly established 0610 Pupil Services code.
2. Advise all users of the program of the change.

PROGRAM 0711 BOARD OF EDUCATION

1. Establish a new user program code, 0710, defined as District Administration.

2. Change all user program codes to the new code..
3. Advise all those using the system of the change.

PROGRAM 0713 SUPERINTENDENT

1. Change user program code to the new District Administration code.
2. Advise all those using the system of the change.

PROGRAM 0714 DISTRICT INSTRUCTIONAL ADMINISTRATION

Based on the implementation guide, 50% of the cost in conjunction with the Associate Superintendent are to be charged to District Instructional Administration, and 50% to Instructional Administration.

1. Make the necessary changes to charge back 50% of all costs to Instructional Administration.
2. Do not transfer costs in conjunction with conferences, etc.
3. Change the user program code for the costs remaining in this program to the new user program code for District Administration.

PROGRAM 0717 ADMINISTRATIVE SERVICES

1. Change the user program code to the newly established District Administration code.
2. A review in relationship to insurance costs must be determined. The new guidelines require that insurance as it relates to driver training, food service vehicles, and transportation vehicles, must be a direct charge to those programs. Consideration needs to be given on whether or not we want all costs accumulated in this program for other insurance, and then distributed back as a direct cost through the user program code or simply go ahead and make direct charges. The first step is to obtain the necessary information from our insurance broker regarding the breakdown. When this information has been received a final determination on dealing with this will be made.
3. Move the costs for PERS reduction from Program 0717 to Program 0885 - Other Outgo.

PROGRAM 0719 PERSONNEL

1. Change the user program code to the newly established code for District Administration.
2. Advise all those using the program.

PROGRAM 0721 NEGOTIATIONS

1. Change the user program code to the newly established code for District Administration. In addition, substitute costs in negotiations are to

be charged back to the actual program from which the substitute was furnished. This transfer will take place by using the appropriate user code.

2. Advise all those using the program.

PROGRAM 0725 BUSINESS

1. Change the user program code to the newly established code for District Administration.

2. Advise all those using the program.

PROGRAM 0730 ELECTRONIC DATA PROCESSING

1. Change the definition for program and user program to Centralized Data Processing.

2. Although not fully determined, procedures will have to be set up within this program as detailed previously in this document relative to charging user departments for data processing costs. Appropriate provisions need to be set up once determination is made.

PROGRAM 0733 PUBLICATIONS

1. Change the user program code to the newly established program code for District Administration.

2. Advise all users.

3. As with Data Processing, a system must be established charging back costs to user programs.

PROGRAM 0736 SELF INSURANCE

1. Change user program code to the newly established Administration code.

2. Advise all users.

PROGRAM 0750 MAINTENANCE

1. Redefine program and sub program to read Plant Maintenance.

2. Change all user program numbers to 0750.

3. Advise all users.

4. As outlined earlier, all equipment repair parts for instruction and non-instruction, must be moved from the Maintenance program, unless they are specifically for maintenance equipment, to the user code. The following must be implemented.

   A. All instructional equipment repair must be moved from Maintenance to Program 0101 General Education. In moving, the program number must be changed to 0101, and the level/control code must be changed to the

3/5-4 code.

B. All non-instructional repair at school level must be moved to School Administration, 0490, with the level/control code changed to control 4. (All costs in conjunction with Continuation School for instructional are to be moved to Program 0102, and all costs in conjunction with ROP are to be moved to Program 0104.)

C. Costs charged to the district office are to be reviewed and redistributed as follows, those costs directly related to Data Processing to Program 0730, those costs directly related to Printing to 0733, and the balance of the costs to Program 0717.

5. In the past we have charged air conditioning filters and light bulbs to Maintenance and this is an inappropriate charge as it belongs in Operations. Attempt to determine the charges made this year and transfer them to Operations along with additional budget allocations.
6. Set up necessary procedures so that in the future these charges are correct.

PROGRAM 0763 OCCUPATIONAL SAFETY HEALTH

Change the user program to 0750.

PROGRAM 0772 CUSTODIAL

1. Change the user program code definition for 0772 to Plant Operations.
2. Move the sprinkler repairman costs to the Plant Maintenance program.
3. Change all user program codes to 0772.
4. Advise all users of change.

PROGRAM 0773 GROUNDS

1. Change user program number to 0772.
2. Advise all users of the program of the change.

PROGRAM 0775 UTILITIES

1. Change all user program codes to 0772.
2. Advise all users of the change.

PROGRAM 0790 TRANSPORTATION

1. Change user program number definition to Pupil Transportation.
2. Change all user program numbers to 0790.
3. Advise users of changes.

PROGRAM 0792 SPECIAL EDUCATION TRANSPORTATION

1. Change user program number to 0790.
2. Advise all users of the change.

PROGRAM 0830 FRINGE BENEFITS RETIREES

The program is okay as is.

PROGRAM 0840 FOOD SERVICE

The program is okay as is.

Change user code for the Meals For Needy transfer from 0840 to 0885 - Other Outgo.

PROGRAM 0850 FACILITIES

The program is okay as is.

PROGRAM 0883 TUITION

The program is okay as is.

PROGRAM 0885 OTHER OUT GO

The program is okay as is.

FUND 49 TEXTBOOKS

It is required that all charges in Fund 49 be combined with the General Fund. A careful review of the coding structure utilized will have to be made in relationship to this fund, but in all probability the only item that will be necessary is to recode the user program back to the General Fund parallel user program numbers (i.e., income and expense).

MISCELLANEOUS CONSIDERATIONS TO STILL BE DETERMINED

1. Meet with the Director of Special Education to determine if, in fact, psychologists use any clerical time. If so, some relationship of clerical time to assessment costs needs to be established.
2. Careful analysis of the relationship of Adult Ed. and Food Service funds must be reviewed.
3. Apparently new income object codes as well as other requirements will be required next fiscal year. We need to obtain copies of additional instructions and begin to take into consideration in our work.
4. Advise all parties that all mandated cost claim income is to be considered cash and recorded in the current fiscal year, not as a receivable.

5. Consideration of additional changes for next fiscal year relative to documentation of directors.

6. Research the use of object code 5700.

7. Keeping in mind that if we change the work assignments of the mechanics, a work order system will have to be developed.

8. In reading the implementation program, there were several references to the fact that during the first week of December and April Resource Specialists must keep track of the number of students they serve, i.e., severely, non-severely, etc. I need to meet with Dr. Boylan to find out what all of this means.

9. Careful analysis must be made in relationship to supplements dealing with Special Education to ensure we are in a position to complete these forms.

10. As there are substantial coding changes, a document showing conversion must be developed no later than June 1. Payroll must be very involved so that all of their coding can be changed before the first payroll next fiscal year can be run. Strict inservice needs to be provided to site administrators and all others coding advising them of changes. A procedure needs to be established whereby no purchase order is typed unless one individual, probably Norma, has reviewed the code. This procedure should take place for at least six months to ensure all individuals are familiar with the new coding structure.

11. It has been referenced to the fact that on April 1 certain FTE counts are made in relationship to Special Education. I need to meet with the Director of Special Education to determine what this means.

12. Assessment breakdowns should show whether we're dealing with severe or non-severe students and this needs to be reviewed.

13. Determination needs to be made of whether to use 5700 account in relationship to cafeteria charges or continue the methods currently used.

PRG:pjb
COSTACCT.BUS88.ESC
Revised: December 14, 1987

APPENDIX L:

STATE DEPARTMENT OF EDUCATION

J-380 FORMS AND INSTRUCTIONS

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN REVISED FOR THIS MANUAL. ALL MATERIALS, INCLUDING PAGE NUMBERS, ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT.

FORMS AND INSTRUCTIONS FOR PREPARATION OF THE J-380/J-780 ANNUAL PROGRAM COST DATA REPORT

Enclosed are the following forms and instructions for preparation of the Annual Program Cost Data Report.

Note: The methods for completing the J-380 are also applicable to completing the J-780.

1. Form J-380/J-780 and Instructions	Annual Program Cost Data Report
2. Worksheet #1 and Instructions (green)	Development of Direct Support Cost Allocation Factors
3. Worksheet #2 and Instructions (blue)	Determination of Adjustments to Special Projects Donor Authorized Charges
4. Worksheets #3 and Instructions (pink)	Determination of Documented Direct Support Costs
5. Worksheet #4 and Instructions (yellow)	Distribution of Direct Support Costs
6. Form J-380-SE, Worksheet SE, and Instructions (buff)	Annual Program Cost Data Report Supplement--Special Education Programs
7. J-380 Technical Checklist	

GENERAL INFORMATION

1. One original of each form and worksheet is provided. It is suggested that working copies be made of these documents since additional sets will not be available.

2. Do not enter data into any cells that have been blocked out.

3. Throughout these instructions, reference is made to the California School Accounting Manual. The 1988 edition should be used. Further information can be found in the "Program Cost Accounting Questions and Answers" issued by the State Department of Education. The 1989 Questions and Answers document replaces the several sets of questions and answers issued by the Department in 1986.

4. Two copies of all forms and worksheets are to be transmitted to the county superintendent of schools. One set will subsequently be filed with the State Department of Education.

GENERAL PROCEDURES

Preparation of the J-380 will be simplified if the forms are completed in the following order:

Step 1 - Develop the direct support cost allocation factors using Worksheet #1 (green).

Step 2 - Complete Column 1 (Direct Charges) of Form J-380.

Step 3 - Develop the adjustments to the Special Projects donor-authorized charges using Worksheets #2 (blue). Enter the appropriate amounts into Column 2 (Adjustments for Special Projects Charges in Column 1) of Form J-380.

Step 4 - Complete Column 3 of Form J-380 by entering the sum of Columns 1 and 2.

Step 5 - Determine the total support costs to be distributed as Documented Direct Support using Worksheets #3 (pink).

Step 6 - Distribute the Allocated and Documented Direct Support costs using Worksheet #4 (yellow). Enter the appropriate totals into Column 4 (Documented Direct Support Costs) and Column 5 (Allocated Direct Support Costs) of Form J-380.

Step 7 - Complete Column 6 of Form J-380 by entering the sums of Columns 3, 4, and 5.

Step 8 - Compute the indirect cost rate using the formula on page 6.

Step 9 - OPTIONAL: Compute and enter the indirect costs to be charged to each program in Column 7. The residual amounts in General Support, Support to Other Funds and Facilities, Rents and Leases will become zero as all these costs are distributed. Add across Columns 6 and 7 and enter the results in column 8.

Step 10- Complete Form J-380-SE using Worksheet SE.

Step 11- Review the completed J-380 report using the J-380 Technical Checklist.

FORM J-380: ANNUAL PROGRAM COST DATA REPORT

INSTRUCTIONS

The purpose of the Annual Program Cost Data Report is to provide the means for charging direct costs to all appropriate programs and projects, and the subsequent distribution of direct support and indirect support costs from support service programs to the various user programs. This provides the means for assessing the fiscal impact of operating all such programs and projects. This kind of cost identification is critical to the development of a meaningful cost reporting system for use by state and local decision makers.

PROCEDURES

1a. General Fund Data COMPLETE COLUMN 1a, "DIRECT CHARGES"

A. Enter the Direct Costs for all Instructional, Support Service, Auxiliary, Facilities, and Other Outgo programs. Direct Costs must be reported in accordance with the California School Accounting Manual. Refer to page 4-2, "Program Classification Definitions," and page 4-20, "Direct Costs, Direct Support Costs, and Indirect Costs Distribution."

B. Enter the donor-authorized charges for all Special Projects. Report only costs expressly funded by the donor, including direct costs, direct support costs, and indirect costs. These amounts should agree with the financial reports submitted to the donor agencies.

C. Enter in the Section "Less Support to:" the total of direct support costs and indirect costs actually transferred to the Adult Education Fund, Cafeteria Fund/Account, or Child Development Fund. Refer to the attachment to these instructions for further information on reporting support transfers to these funds.

D. Total column 1a and verify that the total for this column agrees with Form J-201 Summary, column C, lines B-10 (EDP 857) plus D-1b (EDP 903) plus D-2b (EDP 967).

1b. Routine Repair and Maintenance Fund COMPLETE COLUMN 1a, "DIRECT CHARGES"

A. Enter the Direct Costs for all Maintenance and Other Outgo programs. Direct Costs must be reported in accordance with the California School Accounting Manual. Refer to page 4-2, "Program Classification Definitions," and page 4-20, "Direct Costs, Direct Support Costs, and Indirect Costs Distribution."

B. Total column 1b and verify that the total for this column agrees with Form J-208 Summary, column C, lines B-10 (EDP 857) plus D-1b (EDP 903) plus D-2b (EDP 967).

2. COMPLETE COLUMN 2, "ADJUSTMENTS FOR SPECIAL PROJECTS CHARGES IN COLUMN 1"

   A. Develop the adjustments to Special Projects direct charges using Worksheets #2 (blue) in accordance with the instructions provided. Enter the appropriate totals in column 2 of Form J-380.

   B. Total column 2. The total for this column must net to zero.

3. COMPLETE COLUMN 3, "ADJUSTED DIRECT COSTS"

   A. For each program add across columns 1a, 1b, and 2, and enter the results in column 3.

   B. Total column 3 and verify that the total for column 3 is the same as the sum of the totals of columns 1a and 1b.

4. COMPLETE COLUMN 4, "DOCUMENTED DIRECT SUPPORT COSTS," AND COLUMN 5, "ALLOCATED DIRECT SUPPORT COSTS"

   A. Develop the documented and allocated direct support costs using Worksheet #1, (green), Worksheet #3 (pink), and Worksheet #4 (yellow) in accordance with the instructions provided for each. Enter the appropriate totals from Worksheet #4 in columns 4 and 5 of Form J-380.

   B. Total column 4. The total for this column must net to zero.

   C. Total column 5. The total for this column must net to zero.

5. COMPLETE COLUMN 6, "TOTAL DIRECT AND DIRECT SUPPORT COSTS"

   A. For each program, add across columns 3, 4, and 5, and enter the results in column 6.

   B. Total column 6 and verify that the total for column 6 is the same as the total for column 3.

6. COMPUTE THE INDIRECT COST RATES

Determine the indirect cost rate using the following steps (Note: This formula appears on page 6 of Form J-380):

Step 1: Total and record the support costs reported in column 6 for the following:

Support Services	EDP 422	(designated "d")
Support to Other Funds	EDP 445	(designated "e")
Facilities-Rents & Leases	EDP 467	(designated "f")

Step 2: Total and record the direct costs and direct support costs for the following programs as reported in column 6:

Instruction Programs	EDP 270	(designated "a")
Special Projects	EDP 370	(designated "b")
Auxiliary Programs	EDP 465	(designated "c")

Step 3 Divide the sum of the amounts in Step 1 (above) by the sum of the amounts in Step 2 (above) and carry the result to six (6) decimal places. THIS REPRESENTS THE STATE INDIRECT COST RATE.

7. COMPLETE COLUMN 7, "INDIRECT COSTS" (COMPLETION OF THIS COLUMN IS OPTIONAL)

A. Allocate indirect costs to all Instructional Programs, Special Projects, and Auxiliary Programs. Apply the rate obtained in Step 3 (above) to the total costs of each Instructional Program, Special Project, and Auxiliary Program reported in column 6.

B. For indirect costs transferred to the Adult Education Fund, Cafeteria Fund/Account, and Child Development Fund, enter in column 7 the portion of the negative amount shown in column 6, which represents indirect costs charged to each of these funds. If the amount in column 6 is positive, enter zero (0) in column 7.

C. Total column 7. The total for this column must net to zero (0).

8. COMPLETE COLUMN 8, "TOTAL PROGRAM" (COMPLETION OF THIS COLUMN IS OPTIONAL)

A. For each program, add across columns 6 and 7 and enter the results in column 8.

B. Total column 8. Verify that the total for column 8 is the same as the total for columns 3, and 6.

9. DETERMINE WHETHER FORM J-380-SE NEEDS TO BE COMPLETED

If special education program costs were reported by the LEA, indicate on page 6 of Form J-380 whether or not programs were operated only for non-severely handicapped pupils. If the answer is "no" (i.e., if programs were operated for severely handicapped pupils), Form J-380-SE, Annual Program Cost Data Report Supplement--Special Education Programs, must also be completed.

10. REVIEW THE COMPLETED REPORT

Use the J-380 Technical Checklist to review the completed Form J-380 Annual Program Cost Data Report.

11. TRANSMITTAL OF FORM J-380

This report shall be prepared in triplicate, and the original and one copy sent to the county superintendent of schools no later than September 20, 1989. One copy shall be retained in the district files.

After examination and approval, the county superintendent of schools shall forward the original of this report to the Office of Management Reports and Analysis, P. O. Box 944272, Sacramento, California 94244-2720; or, for hand delivered reports, room 590 of 560 "J" Street, Sacramento, California. The report shall be filed with the State no later than October 20, 1989.

WORKSHEET #1

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS

INSTRUCTIONS

The purpose of this worksheet is to develop factors that will be used to distribute allocated direct support costs to user programs/activities. The factors to be developed are full-time equivalent teachers, classroom units, pupils transported, and ratio of costs. With the exception of Special Projects Administration factors, this worksheet can be completed before the close of the school year.

PROCEDURES

1. FULL-TIME EQUIVALENT (FTE) TEACHERS

Column 1: Enter the total full-time equivalent teachers in each program. Refer to the description of the FTE teachers method in the attachment to these instructions. Total Column 1 and enter the results at the bottom of page 5.

Columns 2, 3, 4 and 5: Determine the FTE teacher units for each program that receives or utilizes services from the support program designated for each column, in accordance with the FTE teachers method described in the attachment to these instructions.

Included Factors: For each program reflecting FTE teacher units in Column 1, report on the first line all FTE teacher units receiving or utilizing services from each support program designated in Columns 2, 3, 4 and 5.

Excluded Factors: For each program reflecting FTE teacher units in Column 1, report on the second line any FTE teacher units to be excluded because (1) some or all of the FTE teachers do not utilize a support service, or (2) the support service charges are separately documented.

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	
GENERAL EDUCATION							
Regular Education (K-12)	110						<-Factors Included
FACTORS EXCLUDED		/////////					<-Factors Excluded

Total Columns 2, 3, 4 and 5 and enter the results at the bottom of page 5. These factors will be used as the basis for allocating direct support costs from these support programs to the appropriate user programs.

2. CLASSROOM UNITS (CUs)

Column 6: Enter the total classroom units occupied by each program. Refer to the description of the classroom units method in the attachment to these instructions. Total Column 6 and enter the results at the bottom of page 5.

The number of classroom units at a school site will generally be the same as the number of FTE teacher units, since each class generally has one teacher and occupies one classroom. However differences will occur for various reasons, such as:

1. A half-time teacher who occupies a classroom in which no other classes are held would be reported as .5 FTE and 1 CU.

2. A regular secondary home and hospital teacher carrying a full case load would be reported as 1 FTE and 0 (zero) CU because no classroom space is utilized.

Columns 7, 8 and 9: Determine the classroom units for each program that receives or utilizes services from the support program designated for each column, in accordance with the CU method described in the attachment to these instructions.

Included Factors: For each program reflecting classroom units in Column 6, report on the first line all classroom units receiving or utilizing services from each support program designated in Columns 7, 8 and 9.

Excluded Factors: For each program reflecting classroom units in Column 6, report on the second line any classroom units to be excluded because (1) some or all of the units of space do not receive a support service, or (2) the support service charges are separately documented.

Total Columns 7, 8 and 9 and enter the results at the bottom of page 5. These factors will be used as the basis for allocating direct support costs from these support programs to the appropriate user programs.

3. PUPILS TRANSPORTED (PTs)

Column 10: Enter the total pupils transported home-to-school for each program. Refer to the description of the pupils transported method in the attachment to these instructions. Total Column 10 and enter the results at the bottom of page 5.

Column 11: Determine the pupils transported for each program in accordance with the PT method described in the attachment to these instructions.

Included Factors: For each program reflecting pupils transported in Column 10, report on the first line all pupils transported home-to-school when the vehicles utilized are not identified as specific use and the charges are not separately documented.

Excluded Factors: For each program reflecting pupils transported in Column 10, report on the second line any pupils transported home-to-school but excluded because the vehicles utilized are identified as specific use and the charges are separately documented.

Total Column 11 and enter the results at the bottom of page 5. These factors will be used as the basis for allocating direct support costs from this support program to the appropriate user programs.

4. RATIO OF COSTS

Column 12: Indicate all of the special projects operated by the LEA. Enter a "Y" (for Yes) for each project operated. Refer to the description of the ratio of costs method in the attachment to these instructions.

Column 13: Determine which special projects receive or utilize services from the Special Projects Administration program.

For each special project reported as operated in Column 12, indicate with a "Y" (for Yes) all special projects receiving or utilizing services from the Special Projects Administration program.

Column 14: Enter the ratio of costs factor for each special project. (Note: This column cannot be completed until after the close of the fiscal year, and Columns 1a, 1b, 2 and 3 of Form J-380/580/780 have been completed.)

Included Factors: For each special project which has a "Y" indication in Column 13, enter on the first line the amount which appears on Form J-380/580/780, Column 3.

Excluded Factors: For each special project which has an "N" indication in Column 13, enter on the second line the amount which appears on Form J-380/580/780, Column 3.

Note: Certain project reporting lines include summary totals for several projects. These summary reporting lines are:

All Other Federal Projects	(EDP 346)
All Other State Projects	(EDP 357)
All Local Projects	(EDP 368)

Identify each of the special projects included on these summary lines which receive or utilize services from the Special Projects Administration program. Enter on the first line the amounts reported on Form J-380/580/780, Column 3 for the identified projects which are to be included for this allocation. Enter on the second line the amount reported on Form J-380/580/780, Column 3 for those projects which are to be excluded from this allocation.

The Nonagency Activities programs (EDP 461, 463) may include contracted special projects activities. Identify each contracted project activity which receives or utilizes services from the Special Projects Administration program. Enter on the first line the amounts reported on Form J-380/580/780, Column 3 for the identified projects which are to be included for this allocation. Enter on the second line the amounts reported on Form J-380/580/780, Column 3 for those projects which are to be excluded from this allocation.

Total Column 14 and enter the results at the bottom of page 5. These factors will be used as the basis for allocating direct support costs from this support program to the appropriate user programs.

UPON COMPLETION:

FORM J-380:
DISTRICTS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION. THE COUNTY WILL FORWARD ONE COPY TO THE STATE WITH THE J-380.

FORM J-580:
COUNTY OFFICES ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT ONE COPY TO THE STATE DEPARTMENT OF EDUCATION.

FORM J-780:
JPAS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION. THE COUNTY WILL FORWARD ONE COPY TO THE STATE WITH THE J-780.

ALLOCATION METHODS

All support programs will be allocated using the following specified methods:

Full-Time Equivalent (FTE) Teachers
Classroom Units (CU)
Number of Pupils Transported (PT)
Ratio of Cost

1. Full-Time Equivalent (FTE) Teachers Method

The full-time equivalent teachers method is used to allocate Instructional Administration, Instructional Media, School Administration, and Pupil Services program costs.

The basis of this allocation method is the number of full-time equivalent teachers serving (assigned) in each program. An assignment is a specific responsibility, classroom assignment, or course section taught.

All personnel providing instructional services to students should be included in the FTE count. Assistant teachers (certificated or classified) should be included if they carry an active student register and their services generate ADA. Certificated and classified employees providing Special Education DIS, and carrying an active student register, should also be included in the FTE count.

Full-time equivalency is determined on the basis of number of hours that constitute a full-time teaching (student contact) assignment for the school district.

Single Assignment - A full-time teacher assigned to a single program is counted as one (1) FTE to the assigned program.

Split Assignment - The FTE for a full-time teacher assigned to two or more programs is split between the assigned programs on the basis of teacher contract hours in each assignment. For purposes of determining the FTEs to be allocated to each assignment, preparation periods, supervision, noon duty, IEP assessments, and other ancillary assignments are considered to benefit each assignment in proportion to the hours assigned and will be disregarded in the FTE calculation. Study halls are considered a regular class assignment.

EXAMPLE: A full-time teacher is assigned 2 regular classes, 2 GATE classes, 1 study hall, and 1 preparation period = 5 classes (preparation period has been disregarded)

Regular Education (2 regular classes plus study hall) = 3 Classes

$$\frac{3 \text{ classes}}{5 \text{ classes}} = 60\% = .6 \text{ FTE}$$

GATE = 2 classes

$$\frac{2 \text{ classes}}{5 \text{ classes}} = 40\% = .4 \text{ FTE}$$

Semester Assignment - Full-time teachers in programs of one semester or less should be counted as .5 FTE. Full-time teachers in programs of more than one semester should be counted as 1 FTE.

Part-time - Full-time equivalency for part-time teachers is based upon the ratio of the number of hours taught to the number of hours that constitute a full-time teaching (student contact) assignment for the school district.

EXAMPLE 1: Teacher teaches 3 hours per day; full-time teaching assignment hours are 5 hours per day.

3/5 = 60% = .6 FTE

EXAMPLE 2: Teacher teaches 3 hours per day; full-time teaching assignment hours are 6 hours per day.

3/6 = 50% = .5 FTE

Teacher FTE counts are developed by totaling the computed teacher FTEs in all Instructional Programs, Special Projects, Support to Other Funds, and Nonagency Activities. Include in the teacher FTE count those teachers assigned to programs operated at the district but not actually employed by the district (i.e., Special Education or ROC/P classes operated at a school district site but whose teachers are paid by the county office of education). These FTE counts are recorded in the Nonagency Activities, Educational program.

EXAMPLE: DISTRICT-WIDE TEACHER FTE COUNT

	No. of Teachers
General Education Teachers, Regular	34.6
Special Education SDC Teachers	3
Special Education Resource Specialist Teacher	1
Certificated Speech Therapist, DIS	1
Classified Speech Aide, DIS (2 half-time)	1
ECIA, Chapter 1, Teachers	2
GATE Teacher	0.4
SIP Teacher	2
EIA Teachers (2 full-time, 1 half-time)	2.5
	47.5

Use of the allocated method to distribute direct support costs generally assumes that all programs utilize some portion of each of the support service programs. If a program does not utilize a support service, or if all direct support charges to a user program are documented direct support charges, the FTE teacher count for the non-user program is to be excluded from the total FTE count for that support service program. Exclusion of any portion, or all of a program from an allocation formula would be on an exception basis and would mean that certain documentation exists to substantiate the exclusion. Minimum documentation of an exclusion would consist of verification by the user program administrator that a portion, or all of the program did not use any part of a specific support service program. It is suggested that, in addition, the exclusion be confirmed by the support program administrator.

EXAMPLE: ADJUSTED TEACHER F.T.E. COUNT - ALLOCATION OF THE INSTRUCTIONAL MEDIA PROGRAM

Utilizing the preceding example, the Special Projects Director certified that the ECIA, Chapter 1 project does not utilize the Instructional Media program services. The 2 FTE teachers for the ECIA, Chapter 1 project would be excluded from the FTE teacher count for the Instructional Media Program.

Total, district-wide teacher count	47.5 FTE
Total, adjusted teacher count for allocation of Instructional Media program costs	45.5 FTE

The teacher FTE count may be developed at any time after classes have been established for the second semester. It is recommended that the teacher FTE count be developed as of April 1 of each year, to coincide with the special education counts also taken at that time. In a large district, it may be more efficient to collect total FTE by having one worksheet completed by each site administrator, then combine the information into a composite worksheet. Care must be taken to assure that the same FTE are not reported by more than one site administrator.

2. Classroom Units (CU) Method:

The classroom units method is used to allocate Plant Maintenance, Plant Operations, and Facilities (rentals and leases) program costs.

The basis of this allocation method is units of space, with one "unit" representing a classroom. A classroom unit (CU) represents the approximate area usually occupied by a classroom, varying from 800 to 1100 square feet, but generally about 960 square feet.

It is assumed that commonly used floor space, such as school offices, corridors, rest rooms, faculty rooms etc., benefit each class in proportion to the floor space occupied by the classroom; therefore, they are not included as separate items.

Large spaces (multipurpose rooms, gyms, etc.), small spaces (cubicles for speech therapy, etc.), and district administration facilities are converted to classroom units on the basis of 960 square feet per unit. In addition, classroom units shared by two programs are allocated to both programs on the basis of the number of hours the room is used by each program. (Note: classroom units for non-instructional programs occupying space in district administration facilities are all reported as part of District/County Office Administration).

EXAMPLE 1: The Speech Therapist utilizes a former storage room that measures 25' x 30' in area, a total of 750 square feet. This represents .78 CUs (750/960).

EXAMPLE 2: The multipurpose room of an elementary school is 70' x 80' in area, a total of 56,000 square feet, and represents 5.83 CUs. The kitchen area occupies an area of 40' x 50', a total of 2,000 square feet, and represents 2.08 CUs (2,000/960). The remaining areas of the multipurpose room represent 3.75 CUS (5.83 - 2.08).

The kitchen area is used a total of four hours each day by the Food Services Program. The remaining areas are used a total of nine hours each day: two hours each day for the lunch periods; five hours each day by the gym classes; and two hours each day for community recreation. Classroom units would be established as follows:

1) Food Services Program:

Kitchen area: 4/4 hours = 1.00 x 2.08 total CUs = 2.08

2) General Instruction: 5/9 hours = .56 x 3.75 total CUs = 2.10

3) Community Services: 2/9 hours = .22 x 3.75 total CUs = .83

4) Common Use - Lunch periods: 2/9 hours = .22 x 3.75 total CUs = .82

(Note: Common use spaces are not counted as separate items.)

TOTAL CUs 5.83

Operational buildings such as the maintenance shop, warehouse, transportation facility, etc., generally require approximately 1/3 the amount of maintenance and upkeep services required for spaces used for student and other services. Such spaces should be divided by 2880 square feet (960 x 3) to establish CUs. Operational building would generally not include partially enclosed spaces (such as sheds or patios).

EXAMPLE: The warehouse facility measures 60' x 100' in area, a total of 6,000 square feet. The warehouse represents 2.08 CUs (6,000/2,880).

Counts of classroom units are developed by totaling the computed classroom units for all Instructional, Special Projects, District/County Office Administration, Plant Maintenance, Plant Operations, Pupil Transportation, Community Service, Food Service, Child Development Activities, and Nonagency Activities programs.

EXAMPLE: DISTRICT CLASSROOM UNITS

	GEN ED C. U.	SPEC ED C. U.	OTHER ALLOC C. U.	NON ALLOC C. U.	TOTAL C. U.
General Ed., Regular	34.60				34.60
Special Ed., SDC		3.00			3.00
Special Ed., RSP		1.00			1.00
Special Ed., DIS @ 1 classroom + additional 15' x 20' area		1.31			1.31
ECIA, Chapter 1			2.00		2.00
GATE			.60		.60
Multipurpose rooms: 2 @ 70' x 80' = 11.66 CUs					
General Education @ 5 hrs. per day	4.20				4.20
Food Services (Kitchen area) @ 4 hrs. per day			4.16		4.16
Community Services (Recreation) @ 2 hrs. per day			1.66		1.66
District Office: 100' x 115'				11.98	11.98
Maint. & Operations: 50' x 100'				1.74	1.74
Transportation: 60' x 100'			2.08		2.08
TOTAL CUs	38.80	5.31	10.50	13.72	68.33

No allocation will be made to the District/County Office Administration, Plant Maintenance and Plant Operations programs. These amounts will remain in the indirect support pool. (In the example above, 13.72 CUs would not be allocated. This means that 20.08% [13.72/68.33] of Plant Maintenance and Plant Operations costs would remain in the indirect support pool.)

3. Pupils Transported Method:
The pupils transported method is used to allocate pupil transportation program costs. The basis of this allocation method is the number of pupils transported (PTs) which is determined by a count of the number of pupils in each program transported from home-to-school. This information should be available from district records. The total number of pupils transported (PTs) must equal the total reported on Form J-141 "Annual Report of Pupil Transportation Expense."

Special Education pupils receiving home-to-school transportation may only be counted in the Special Education Transportation program if there is a requirement for home-to-school transportation in the child's IEP. Otherwise, these children will be counted as regular students.

RSP and DIS pupils receiving home-to-school transportation to attend a school other than their neighborhood school because of a requirement of the IEP should be counted as Special Education PTs. RSP and DIS pupils receiving home-to-school transportation to attend their neighborhood school should be count as Regular Education PTs.

4. Ratio of Costs Method:

The ratio of costs method is used to allocate Special Projects Administration program costs.

The basis of this allocation method is the ratio of the adjusted direct costs (reported on Form J-380/580/780, Column 3) for the Special Projects Administration program to the adjusted direct costs for all Special Projects utilizing this support services program.

EXAMPLE: The total Special Projects Administration program costs to be distributed equal $41,000.

The Adjusted Direct Costs of Special Projects utilizing the Special Projects Administration program include the following:

ECIA, Chapter I	$125,000
ECIA, Chapter II	10,000
EIA	125,000
SIP	140,000
TOTAL	$400,000

The ratio of the Special Projects Administration program costs to the total Special Projects is .1025 ($41,000/$400,000), which is the basis of the allocation of these costs.

Example:

Project	Project Costs		Ratio	Allocated Support
ECIA, Chapter I	$125,000	X	.1025	$12,812
ECIA, Chapter II	10,000	X	.1025	1,025
EIA	125,000	X	.1025	12,812
SIP	140,000	X	.1025	14,351

WORKSHEETS #2
DETERMINATION OF SPECIAL PROJECTS DONOR-AUTHORIZED CHARGES

INSTRUCTIONS

The *California School Accounting Manual* requires that direct charges reported in Column 1a of Form J-380/580/780 for Special Projects be reported differently than direct costs for all other programs. Only costs expressly funded by the donor are reported as donor-authorized costs to Special Projects, including direct costs, direct support costs and indirect costs. Any instructional costs associated with a Special Project but not reimbursed by the donor are reported as direct costs to Instructional Programs.

This set of worksheets is used to (1) transfer support and other non-instructional costs from special projects to the support or other program for which they are direct program cost, and (2) transfer instructional costs not funded by the donor from Instructional Programs to the Special Projects. Worksheet 2 has three parts:

Worksheet 2a - Adjustment to Support Services Programs, Auxiliary, Facilities, and Other Outgo Programs
Worksheet 2b - Adjustments from Instructional Programs
Worksheet 2c - Combine information on Worksheet 2a and Worksheet 2b

PROCEDURES

1. WORKSHEET 2a - ADJUSTMENT TO SUPPORT SERVICES PROGRAMS, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

Worksheet 2a transfers donor-funded direct support, indirect costs or other non-instructional costs reported in Column 1a as Special Projects costs to the appropriate Support Services, Auxiliary, Facilities or Other Outgo Programs. For example: Indirect costs funded by the ECIA, Chapter 1 program would be a donor-authorized charge in Column 1a under this program. On Worksheet 2a this amount would be transferred from the Special Project to the District/County Office Administration program. Or, a Special Project may fund a rental of a classroom. Such charges must be transferred to the Facilities--Rents and Leases program on Worksheet 2a.

Row 1: Enter the total donor-authorized charges for each Special Project from Column 1a of Form J-380/580/780. Add across each page to determine the totals and determine the grand total on page 3.

314

Rows 2 and 3: Determine either the donor-authorized direct instructional costs (Row 2) or the donor-authorized Support Services and Auxiliary Programs costs (Row 3) for each Special Project listed in Row 1 of this worksheet.

> Donor-Authorized Instructional Activities: Enter in Row 2 the amount of costs included in Row 1 that represent direct instructional costs. For information on instructional costs, refer to the definition of Instructional Programs contained in the *California School Accounting Manual*, page 4-2, "Program Classification Definitions."
>
> Subtract Row 2 from Row 1 for each Special Project and enter the results in Row 3.
>
> Donor-Authorized Non-Instuctional Activities: Enter in Row 3 the amount of costs included in Row 1 that represent direct support, indirect, Auxiliary, Facilities, and Other Outgo Programs costs. For information on support service costs, refer to the definition of Support Service Programs in the *California School Accounting Manual*, page 4-2, "Program Classification Definitions."
>
> Subtract Row 3 from Row 1 for each Special Project and enter the results in Row 2.

The amounts in Row 3 are entered in the appropriate lines of Column 2 on Worksheet 2c.

Add across each page to determine the totals for each row and determine the grand total on page 3.

Support Services, Auxiliary, Facilities and Other Outgo Programs Lines: Distribute the Support Service, Auxiliary, Facilities, and Other Outgo Programs costs reported in Row 3 to the appropriate programs identified in each of these lines. As an example, a funded telephone expense would be entered on the Plant Operations line.

Each line is then added across the 3 pages to determine the totals to be transferred to the appropriate lines of Column 5 on Worksheet 2c.

2. WORKSHEET 2b - ADJUSTMENTS FROM INSTRUCTIONAL PROGRAMS

This worksheet transfers specific augmentations of the direct instructional costs of projects that are not donor-authorized. These are costs that, because they were not funded by the special project, are initially charged to an instructional program even though they are a direct instructional cost to a special project. For example, an aide paid from district funds may be assigned to the ECIA, Chapter 1 program to augment the program. Since these are not donor-authorized costs, they would be directly charged to the Instructional Program. The charges would be transferred on Worksheet 2b.

Column 1: For each Instructional program, enter the amount of any unfunded Special Project direct instructional costs reported in that Instructional Program in Column 1a of Form J-380/580/780.

Column 2: For each Special Project, enter the amount of related but unfunded special project direct instructional costs as reported in Column 1 of this worksheet.

Total Columns 1 and 2 and enter the sums at the bottom of the page. Verify that the total of Column 1 equals the total of Column 2.

3. WORKSHEET 2c - SUMMARY OF WORKSHEETS 2a AND 2b

Column 1: These are the amounts transferred to Special Projects from Instructional Programs. The amounts are found on Worksheet 2b, Column 2.

Column 2: These are the amounts transferred from Special Projects to Support Programs or other non-instuctional programs. The amounts are found on Worksheet 2a, Row 3. Note that these are negative amounts.

Column 3: This is the sum of Columns 1 and 2. Indicate a negative result in Column 3 with brackets.

Column 4: These are the direct instructional costs transferred from Instructional Programs to Special Projects. The amounts are found on Worksheet 2b, Column 1. Note that these are negative amounts.

Column 5: These are the donor-authorized costs to Special Projects that are not direct instructional costs. They are being transferred from Special Projects to Support Programs or other non-instructional programs. The amounts are found on Worksheet 2a in the last Column on page 3.

Column 6: This is the sum of Columns 4 and 5. Indicate a negative result in Column 6 with brackets.

Total Columns 3 and 6 and enter the results at the bottom of the columns. Verify that the total in Column 1 and the total of Column 2 equals zero (0).

ENTER EACH AMOUNT FROM COLUMN 3 AND COLUMN 6 OF THIS WORKSHEET ONTO COLUMN 2 OF FORM J-380/580/780. BE SURE TO INCLUDE BRACKETS FOR NEGATIVE AMOUNTS.

UPON COMPLETION:

FORM J-380:
DISTRICTS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION. THE COUNTY WILL FORWARD ONE COPY TO THE STATE WITH THE J-380.

FORM J-580:
COUNTY OFFICES ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT ONE COPY TO THE STATE DEPARTMENT OF EDUCATION.

FORM J-780:
JPAS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION. THE COUNTY WILL FORWARD ONE COPY TO THE STATE WITH THE J-780.

WORKSHEETS #3: DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS

INSTRUCTIONS

The purpose of these worksheets is to determine the total costs of support services documented to user programs. A description of the general criteria for documented direct support costs appears on the attachment to these instructions. A separate set of worksheets is provided for each support program from which costs may be documented.

Districts and JPAs:

Worksheet 3a	Instructional Administration program
Worksheet 3b	School Administration program
Worksheet 3c	Pupil Services program
Worksheet 3d	Special Projects Administration program
Worksheet 3e	Facilities--Rents and Leases program
Worksheet 3f	Pupil Transportation program
Worksheet 3g	Centralized Data Processing program
Worksheet 3h	Food Services program

County Offices:

Worksheet 3a	Instructional Administration program
Worksheet 3b	School Administration program
Worksheet 3c	Pupil Services program
Worksheet 3d	Special Projects Administration program
Worksheet 3e	Plant Maintenance program
Worksheet 3f	Plant Operations program
Worksheet 3g	Facilities--Rents and Leases program
Worksheet 3h	Pupil Transportation program
Worksheet 3i	Centralized Data Processing program
Worksheet 3j	Food Services program

CAUTION: There may be costs to be documented from Centralized Data Processing to other Direct Support Costs. These should be determined before costs are distributed from the other Direct Support Programs. Therefore, the worksheet for determining Centralized Data Processing costs should be completed first.

PROCEDURES

<GENERAL
CATEGORY

<-SINGLE
PROGRAM

1. COSTS DOCUMENTED TO SINGLE PROGRAMS/ACTIVITIES

Record all support costs which have been documented to single programs or activities.

Column 1: Enter the nature of the documented expenditure, such as Projects Director, Consultant, etc.

Column 2: Indicate the type of records on file which validate the documented support cost, such as Employee Activity Reports, Invoices, etc.

Column 4: Enter the total amount of costs documented to each user program or activity. Enter all amounts in WHOLE DOLLARS only.

Column 5: Do not enter any amount in this column for costs documented to single programs or activities.

Column 6: Do not enter any amounts in this column.

2. COSTS DOCUMENTED TO GENERAL CATEGORIES

Record all support costs which have been documented to a general category (refer to the attachment to these instructions for information on general categories).

Column 1: Enter the nature of the documented expenditure, such as Projects Director, Consultant, etc.

Column 2: Indicate the type of records on file which validate the documented support cost, such as Employee Activity Reports, Invoices, etc.

Column 4: Do not enter any amounts in this column for costs to a general category.

Column 5: Enter the total amount of costs documented to each general category. Enter all amounts in WHOLE DOLLARS only.

Column 6: Distribute the costs entered in Column 5 to all user programs within each general category using full-time equivalent (FTE) teacher information.

A. For each program and category, enter on the second line (FTE FACTOR) the total FTE teacher factors reported on Worksheet #1, Column 1.

B. For each general category, enter on the third line the Cost Distribution Unit Rate. This is determined by dividing the costs reported in Column 5 by the total FTE teacher factors reported on the second line of Column 6. Carry the result to at least two (2) decimal places.

C. For each program enter on the first line the costs distributed from the category. This is determined by multiplying the FTE teacher factor reported on the second line (FTE FACTORS) by the Cost Distribution Unit Rate reported on the third line (as determined in Step B, above). Enter the results in WHOLE DOLLARS only.

3. TOTAL SUPPORT COSTS DOCUMENTED TO ALL PROGRAMS/ACTIVITIES:

Column 7: Enter the total support costs documented to each program or activity. This is determined by adding the amounts reported in Column 4 to the amount reported in Column 6.

Total Column 7 and enter the results on page 3 of each worksheet. These are the total costs documented from each designated from each designated support program.

UPON COMPLETION:

FORM J-380:
DISTRICTS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION. THE COUNTY WILL FORWARD ONE COPY TO THE STATE WITH THE J-380.

FORM J-580:
COUNTY OFFICES ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT ONE COPY TO THE STATE DEPARTMENT OF EDUCATION.

FORM J-780:
JPAS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION. THE COUNTY WILL FORWARD ONE COPY TO THE STATE WITH THE J-780.

Attachment To:
Worksheet #3 Instructions

DOCUMENTED DIRECT SUPPORT: GENERAL CRITERIA

The documented method is an option for distributing most direct support costs.
Direct support program costs may be documented if the following criteria are met:

- The specific costs would not occur if the user program were discontinued.

- The costs are supported by auditable documentation. Auditable documentation requires that time reports and contemporaneous records of activities must be maintained.

The documented method must be used to accumulate and distribute all Pupil Services costs associated with Special Education Assessment activities.

Except for Special Education Assessment activities, use of the documented method to distribute a product or service (i.e., position or service contract) requires that all costs for that product or service must be distributed as a documented support cost.

The documented method may be used to document certain support service programs to designated general categories, rather than to individual programs or projects, when the services support all programs/activities within the category. These categories are:

- General Education Category
- Special Education Category

Services documented to these categories are then allocated to all programs within the category by using the FTE teacher allocation method as described in the attachment to Worksheet #1.

Use of the documented method to distribute support service program costs requires the maintenance of specific records by support service staff. Refer to the *California School Accounting Manual* for documentation records requirements.

DOCUMENTED DIRECT SUPPORT: APPLICATIONS

Use of the documented method is authorized for distribution of certain support service programs to user programs. The chart on the following page details the allowed applications:

		May Document To		
Support Program/Activity	Must Document	Single Program	General Category	Cannot Document
Instructional Administration		X	X	
Instructional Media				X
School Administration		X	X	
Pupil Services		X	X	
Special Education Assessment Costs	X			
Special Projects Administration		X		
District Administration				X
Centralized Data Processing		X		
Plant Maintenance (Districts Only)				X
" " (County Offices Only)		X		
Plant Operations (Districts Only)				X
" " (County Offices Only)		X		
Pupil Transportation		X		
Food Services (limited Applications)		X		
Facilities--Rents and Leases		X*		

*Restrictions apply: Refer to the *California School Accounting Manual* for further information on distributing these costs as documented direct support.

WORKSHEET #4: DISTRIBUTION OF DIRECT SUPPORT COSTS

INSTRUCTIONS

The purpose of this worksheet is to distribute and accumulate the documented direct support costs and the allocated direct support costs to all user program/activities.

PROCEDURES

1. DISTRIBUTE THE COSTS OF INSTRUCTION ADMINISTRATION (COLUMN 1), INSTRUCTIONAL MEDIA (COLUMN 2), SCHOOL ADMINISTRATION (COLUMN 3) AND PUPIL SERVICES (COLUMN 4).

   Step 1: Complete lines 1 through 6 at the top of the first page of this worksheet.

   Line 1: For each support program (identified by the EDP number at the top of each column), enter into the appropriate column on this worksheet the "Total Support Service Costs" from Form J-380/580/780, Column 3.

   Line 2: Enter the "Centralized Data Processing Costs" documented to each support program, as reported on Worksheet 3g, (Worksheet 3i on Form J-580) Column 7.

   Line 3: Enter the "Total Documented Direct Support Costs" for each support program from page 3 of Worksheets 3a, 3b, & 3c. (Note: No support costs can be documented from the Instructional Media program.)

   Line 4: Compute the "Total Allocated Direct Support Costs" by adding line 2 to line 1, and subtracting line 3. If line 3 is greater than the sum of lines 1 and 2, too much was documented. Worksheet 3 must be adjusted to reduce the total amount documented.

   Line 5: Enter the "Cost Allocation Factor Totals" for each support program from Worksheet 1, page 5 (factors included).

   Line 6: Compute the "Cost Allocation Unit Rate" by dividing the amount to be allocated on line 4 by the factor total reported on line 5. Carry the result to at least two (2) decimal places.

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	
GENERAL EDUCATION						
Regular Education (K-12)	110	D	//////////////	D	D	<--Documented Costs
ALLOCATION FACTOR						<-Allocation Factor
		A	A	A	A	<---Allocated Costs

Step 2: Distribute the Allocated Direct Support costs to each user program.

A. For each support program, enter the included Allocation Factors from Worksheet 1, Column 2 (Instructional Administration), Column 3 (Instructional Media), Column 4 (School Administration) and Column 5 (Pupil Services) into the appropriate user program lines.

B. For each user program, enter onto the line designated 'A' (for Allocated) the allocated direct support costs. This is computed by multiplying the Allocation Factor (for each user program) by the Cost Allocation Unit Rate shown on line 6. Enter the results in **WHOLE DOLLARS** only.

C. Add the allocated amounts in each column. Verify that the grand totals on the last page agree with the amounts reported on page 1, line 4 of this worksheet. If the amounts do not agree, check the computation of the Cost Allocation Unit Rate; add the Allocation Factors for the user programs and check to see that the total agrees with the Cost Allocation Factor Total on line 5 of page 1; and check the computations of the costs allocated to each of the user programs.

Step 3: Distribute the Documented Direct Support costs to each user program.

A. To the line marked "D" for Documented, transfer the documented costs for each user program from Column 7 of Worksheet 3a, 3b, or 3c, as appropriate.

B. Total the documented amounts in each column. Verify that the grand totals of documented costs on the last page agree with the amounts reported on page 1, line 3 of this worksheet.

2. DISTRIBUTE THE COSTS OF SPECIAL PROJECTS ADMINISTRATION (COLUMN 5)

Step 1: Complete lines 1 through 8 at the top of the first page of this worksheet.

Line 1: Enter into Column 5 the "Total Support Service Costs" from Form J-380/580/780, Column 3, for Special Projects Administration.

Line 2: Enter the "Centralized Data Processing Costs" documented to the Special Projects Administration program, from Worksheet 3g, (Worksheet 3i on Form J-580) Column 7.

Line 3: Enter the "Total Documented Direct Support Costs" from Worksheet 3d, page 3.

Line 4: Compute the "Total Allocated Direct Support Costs" by adding line 2 to line 1, and subtracting line 3. If line 3 is greater than the sum of lines 1 and 2, too much was documented. Worksheet 3d must be adjusted to reduce the total amount documented.

Lines 5 & 6: No entries are made on these lines for this column.

Line 7: Enter the "Cost Allocation Factor Totals" as reported on Worksheet 1, page 5, Column 14 (factors included).

Line 8: Enter the "Cost Allocation Unit Rate". This is determined by dividing the amount to be allocated on line 4 by the factor total reported on line 7. Carry the result to at least four decimal places.

Step 2: Distribute the Allocated Direct Support costs to each user program.

A. For each user program, enter the Allocation Factors included from Worksheet 1, Column 14 (Special Projects Administration).

B. For each user program, enter onto the line designated 'A' (for Allocated) the allocated direct support costs. This is computed by multiplying the Allocation Factor (for each user program) by the Cost Allocation Unit Rate shown on line 8. Enter the results in **WHOLE DOLLARS** only.

C. Add the allocated amounts in each column. Verify that the grand totals on the last page agree with the amounts reported on page 1, line 4 of this worksheet. If the amounts do not agree, check the computation of the Cost Allocation Unit Rate; add the Allocation Factors for the user programs and check to see that the total agrees with the Cost Allocation Factor Total on line 5 of page 1; check the computations of the costs allocated to each of the user programs.

Step 3: Distribute the Documented Direct Support costs to each user program.

A. To the line marked "D" for Documented, transfer the documented costs for each user program from Column 7 of Worksheet 3d.

B. Total the documented amounts in each column. Verify that the grand total of documented costs on the last page agrees with the amounts reported on page 1, line 3 of this worksheet.

3. DISTRIBUTE THE COSTS OF PLANT MAINTENANCE (COLUMN 6), PLANT OPERATIONS (COLUMN 7) AND FACILITIES-RENTS AND LEASES (COLUMN 8).

The procedures for distribution of the costs of Plant Maintenance, Plant Operations and Facilities - Rents and Leases are identical to those for the support programs under number 1 above, except that no costs can be documented from Plant Maintenance or Plant Operations on Form J-380, and no Centralized Data Processing costs can be documented into the Facilities program.

The documented costs for Facilities-Rents and Leases in Column 9 are found on Worksheet 3e (Worksheet 3g on Form J-580), Column 7.

4. DISTRIBUTE THE COSTS OF PUPIL TRANSPORTATION (COLUMN 9)

Step 1: Complete lines 1 through 6 at the top of the first page of this worksheet.

Line 1: Complete lines 1a through 1d.

Line 1a: Enter the "Total Support Service Costs" from Form J-380/580/780, Column 3, for Pupil Transportation.

Lines 1b, 1c & 1d: Enter the Plant Maintenance, Plant Operations, and Facilities--Rents and Leases costs allocated to this user support program. These amounts are reported on page 8, EDP Line 415, Columns 6, 7 and 8, of this worksheet.

Line 1: Add 1a+1b+1c+1d to find the "Total Pupil Transportation Support Service Costs".

Line 2: Enter the "Centralized Data Processing Costs" documented to the Pupil Transportation program, as reported on Worksheet 3g (Worksheet 3i on Form J-580), Column 7.

Line 3: Enter the "Total Documented Direct Support Costs" from Worksheet 3f, (Worksheet 3h on Form J-580) page 3.

Line 4: Compute the "Total Allocated Direct Support Costs" by adding line 2 to line 1, and subtracting line 3. If line 3 is greater than the sum of lines 1 and 2, too much was documented. Worksheet 3 must be adjusted to reduce the total amount documented.

Line 5: Enter the "Cost Allocation Factor Totals" as reported on Worksheet 1, page 5, Column 11 (factors included).

Line 6: Compute the "Cost Allocation Unit Rate" by dividing the amount to be allocated on line 4 by the factor total reported on line 5. Carry the result to at least two (2) decimal places.

Step 2: Distribute the Allocated Direct support costs to each user program.

A. For each user program, enter the Allocation Factors included from Worksheet 1, Column 11 (Pupil Transportation).

B. For each user program, enter in the line designated 'A' (for Allocated) the allocated direct support costs. This is computed by multiplying the Allocation Factor (for each program) by the Cost Allocation Unit Rate shown on line 6. Enter the results in **WHOLE DOLLARS** only.

C. Add the allocated amounts in each column. Verify that the grand totals on the last page agree with the amounts reported on page 1, line 4 of this worksheet. If the amounts do not agree, check the computation of the Cost Allocation Unit Rate; add the Allocation Factors for the user programs and check to see that the total agrees with the Cost Allocation Factor Total on line 5 of page 1; check the computations of the costs allocated to each of the user programs.

Step 3: Distribute the Documented Direct Support costs to each user program.

A. For each user program, enter in the line designated 'D' (for Documented) the documented direct support costs as reported on Worksheet 3f (Worksheet 3h on Form J-580), Column 7.

B. Total the documented amounts in each column. Verify that the grand total on the last page agrees with the amount reported on page 1, line 3 of this work sheet.

5. DISTRIBUTE THE COSTS OF DOCUMENTED CENTRALIZED DATA PROCESSING (COLUMN 10) AND DOCUMENTED FOOD SERVICES (COLUMN 11).

(Note: These costs cannot be allocated. Entries are made only for those costs that have been documented. Therefore no entries are made for these columns on lines 1 through 8 at the top of page 1 of this worksheet.)

Step 1: Distribute the Documented Direct Support costs to each user program from the Centralized Data Processing support program and the Food Services auxiliary program.

A. For each user program, enter onto the line designated 'D' (for Documented) the documented direct support costs as reported on Worksheets 3g and 3h (Worksheets 3i and 3j on Form J-580), Column 7.

B. Add the documented amounts in each column. Verify that the grand total on the last page agrees with the amounts reported on page 3 of Worksheets 3g and 3h.

6. ACCUMULATE AND TRANSFER THE DOCUMENTED AND ALLOCATED DIRECT SUPPORT COSTS (COLUMN 12).

Step 1: Enter the totals for Documented and Allocated Direct costs for each user program.

A. For each user program, total across all documented amounts reported in Columns 1 through 11, and enter the results in Column 12.

B. For each user program, total across all allocated amounts reported in Columns 1 through 11, and enter the results in Column 12.

C. Total down the amount in Column 12. Verify that all totals on this worksheet foot and cross-foot.

Step 2: Transfer to Form J-380/580/780 the totals for Documented and Allocated Direct Support Costs.

A. For each user program, transfer from Column 12 the total Documented support costs and total Allocated support costs to Form J-380/580/780, Columns 4 and 5. Refer to the "J-380/580/780 Entry Line" information included in the last column of Worksheet 4 which provides the appropriate column and EDP line number on Form J-380/580/780 for entry of each user program total.

B. For each provider program, transfer from the totals on page 9 of this worksheet the Documented and Allocated support cost amounts to Form J-380/580/780, Columns 4 and 5. Refer to the "J-380/580/780 Entry Line" information included for each column of Worksheet 4 which provides the appropriate column and EDP line number on Form J-380/580/780 for entry of each provider program total. Be sure to ENTER EACH TOTAL AS A NEGATIVE AMOUNT ON FORM J-380/580/780.

UPON COMPLETION:

FORM J-380:
DISTRICTS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION. THE COUNTY WILL FORWARD ONE COPY TO THE STATE WITH THE J-380.

FORM J-580:
COUNTY OFFICES ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT ONE COPY TO THE STATE DEPARTMENT OF EDUCATION.

FORM J-780:
JPAS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION. THE COUNTY WILL FORWARD ONE COPY TO THE STATE WITH THE J-780.

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380 (Rev 4/89)

1988-89
Annual Program Cost Data Report
General Fund Expenditures

______________________ School District ______________________ County, California

Type of Program/Activity	EDP No.	Direct Charges General Fund (1a)	Direct Charges Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
INSTRUCTIONAL PROGRAMS									(Optional)	(Optional)
General Education										
Regular Education (K-12)	110		xxxxxxxxxxxx	-						
Alternative Schools	112		xxxxxxxxxxxx	-						
Continuation Education	116		xxxxxxxxxxxx	-						
Gifted and Talented Education	280		xxxxxxxxxxxx	-						
Integration/Desegregation Programs	117		xxxxxxxxxxxx	-						
Independent Study Centers	119		xxxxxxxxxxxx	-						
Opportunity Schools/Programs	120		xxxxxxxxxxxx	-						
ROC/P	121		xxxxxxxxxxxx	-						
Specialized Secondary Schools	122		xxxxxxxxxxxx	-						
TOTAL, General Education	130		xxxxxxxxxxxx	-						
Special Education (Including PL 94 142 Local Entitlement Expenditures)										
Special Day Class	200		xxxxxxxxxxxx	-						
Resource Specialist	210		xxxxxxxxxxxx	-						
Designated Instruction and Services	220		xxxxxxxxxxxx	-						
Nonpublic Schools	230		xxxxxxxxxxxx	-						
Program Specialists/ Regionalized Services	240		xxxxxxxxxxxx	-						
Assessment Costs	245	xxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx		xxxxxxxxxxxx			
Special Educ. Transportation	250	xxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx					
TOTAL, Special Education	260		xxxxxxxxxxxx	-						
TOTAL, INSTRUCTIONAL PROGRAMS	270		xxxxxxxxxxxx	-				(a)		

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380 (Rev 4/89)

1988-89
Annual Program Cost Data Report
General Fund Expenditures

_______________ School District _______________ County, California

Type of Program/Activity	EDP No.	Direct Charges General Fund (1a)	Direct Charges Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
SPECIAL PROJECTS		DONOR AUTHORIZED CHARGES							(Optional)	(Optional)
Federal Projects:										
Drug Free Schools Act (PL99-570)	305		xxxxxxxxxxxx							
Job Training Partnership Act (JTPA)	295		xxxxxxxxxxxx							
Vocational Education Act	300		xxxxxxxxxxxx							
ECIA										
Chapter 1, Regular	320		xxxxxxxxxxxx							
Chapter 1, Migrant	323		xxxxxxxxxxxx							
Chapter 1, N & D	325		xxxxxxxxxxxx							
Chapter 2	330		xxxxxxxxxxxx							
Other	335		xxxxxxxxxxxx							
EESA (Math and Science)	340		xxxxxxxxxxxx							
EOA										
Head Start	342		xxxxxxxxxxxx							
Other	344		xxxxxxxxxxxx							
Federal Immigration and Refugee Acts	341		xxxxxxxxxxxx							
Legalization Assistance Grants (SLIAG)	310		xxxxxxxxxxxx							
Special Education Discretionary Grants	343		xxxxxxxxxxxx							
All Other Federal Projects	346		xxxxxxxxxxxx							
TOTAL, Federal Projects	348		xxxxxxxxxxxx							
State Projects:										
Administrator Training and Evaluation Program	351		xxxxxxxxxxxx							
Dropout Prevention & Recovery	356		xxxxxxxxxxxx							

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380 (Rev 4/89)

1988-89
Annual Program Cost Data Report
General Fund Expenditures

_______________School District _______________County, California

Type of Program/Activity	EDP No.	Direct Charges		Adjustments For Special Projects Charges in Col. 1	Adjusted Direct Costs	Documented Direct Support Costs	Allocated Direct Support Costs	Total Direct and Direct Support Costs Col. 3,4,5	Indirect Costs	Total Program
		General Fund (1a)	Rtn. Repair and Maint. Fund (1b)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPECIAL PROJECTS (continued) State Projects (continued)		DONOR AUTHORIZED CHARGES							(Optional)	(Optional)
Economic Impact Aid (EC 54028, 52168)	345		xxxxxxxxxxxx							
Education Technology Assistance Grants	352		xxxxxxxxxxxx							
Mentor Teacher Program	353		xxxxxxxxxxxx							
Miller Unruh Reading Act	290		xxxxxxxxxxxx							
School Improvement Program	275		xxxxxxxxxxxx							
School Based Coordination Program (SBCP)	359		xxxxxxxxxxxx							
State Hospital Students-Special Education	362		xxxxxxxxxxxx							
Tenth Grade Counseling	355		xxxxxxxxxxxx							
All Other State Projects	357		xxxxxxxxxxxx							
TOTAL, State Projects	358		xxxxxxxxxxxx							
Local Projects: All Local Projects	368		xxxxxxxxxxxx							
TOTAL, SPECIAL PROJECTS	370		xxxxxxxxxxxx					(b)		
SUPPORT SERVICES PROGRAMS Instructional Support Instructional Administration Direct/Direct Support Costs	375		xxxxxxxxxxxx	+		+	xxxxxxxxxxxx	+	xxxxxxxxxxxx	xxxxxxxxxxxx
Distribution of Support	376	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	-	-	-	xxxxxxxxxxxx	xxxxxxxxxxxx
Instructional Media	380		xxxxxxxxxxxx	+		+	-	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380 (Rev 4/89)

1988-89
Annual Program Cost Data Report
General Fund Expenditures

__________ School District __________ County, California

Type of Program/Activity	EDP No.	Direct Charges: General Fund (1a)	Direct Charges: Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
SUPPORT SERVICES PROGRAMS									(Optional)	(Optional)
School Administration										
Direct/Direct Support Costs	385		xxxxxxxxxxxx	+		+	xxxxxxxxxxxx	+	xxxxxxxxxxxx	xxxxxxxxxxxx
Distribution of Support	386	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	-	-	-	xxxxxxxxxxxx	xxxxxxxxxxxx
Pupil Services Direct/Direct Support Costs	395		xxxxxxxxxxxx	+		+	xxxxxxxxxxxx	+	xxxxxxxxxxxx	xxxxxxxxxxxx
Distribution of Support	393	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	-	-	-	xxxxxxxxxxxx	xxxxxxxxxxxx
Special Projects Administration Direct/Direct Support Costs	398		xxxxxxxxxxxx	+		+	xxxxxxxxxxxx	+	xxxxxxxxxxxx	xxxxxxxxxxxx
Distribution of Support	399	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	-	-	-	xxxxxxxxxxxx	xxxxxxxxxxxx
General Support District Administration	400		xxxxxxxxxxxx	+		xxxxxxxxxxxx	xxxxxxxxxxxx			xxxxxxxxxxxx
Centralized Data Processing	402		xxxxxxxxxxxx	+		-	xxxxxxxxxxxx			xxxxxxxxxxxx
Plant Maintenance	405			+		+	-			xxxxxxxxxxxx
Plant Operations	410		xxxxxxxxxxxx	+		+	-			xxxxxxxxxxxx
Pupil Transportation Direct/Direct Support Costs	415		xxxxxxxxxxxx	+		+	+	+	xxxxxxxxxxxx	xxxxxxxxxxxx
Distribution of Support	416	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	-	-	-	xxxxxxxxxxxx	xxxxxxxxxxxx
TOTAL, SUPPORT SERVICES	422			+				(d)		xxxxxxxxxxxx
Less Support to: Adult Education Fund	425	-	xxxxxxxxxxxx	xxxxxxxxxxxx	-	+	+	-	+	xxxxxxxxxxxx
Cafeteria Fund	426	-	xxxxxxxxxxxx	xxxxxxxxxxxx	-	+	+	-	+	xxxxxxxxxxxx
Child Development Fund	427	-	xxxxxxxxxxxx	xxxxxxxxxxxx	-	+	+		+	xxxxxxxxxxxx
TOTAL, Support to Other Funds	445		xxxxxxxxxxxx	xxxxxxxxxxxx				(e)		xxxxxxxxxxxx

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380 (Rev 4/89)

1988-89
Annual Program Cost Data Report
General Fund Expenditures

____________________ School District ____________________ County, California

Type of Program/Activity	EDP No.	Direct Charges: General Fund (1a)	Direct Charges: Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
AUXILIARY PROGRAMS									(Optional)	(Optional)
Community Services	450		xxxxxxxxxxxx	+						
Retiree Benefits	453		xxxxxxxxxxxx	+		xxxxxxxxxxxx	xxxxxxxxxxxx			
Food Services Direct/Direct Support Costs	455		xxxxxxxxxxxx	+		+	+	+	xxxxxxxxxxxx	xxxxxxxxxxxx
Less: Distribution of Support	456	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	-	xxxxxxxxxxxx	-	xxxxxxxxxxxx	xxxxxxxxxxxx
TOTAL, Food Services	457		xxxxxxxxxxxx	+						
Child Development Activities	458		xxxxxxxxxxxx	+						
Nonagency Activities Educational	461		xxxxxxxxxxxx	+						
Nonagency Activities Other	463		xxxxxxxxxxxx	+						
TOTAL, AUXILIARY PROGRAMS	465		xxxxxxxxxxxx	+				(c)		
FACILITIES										
Rents and Leases	467		xxxxxxxxxxxx	+				(f)		xxxxxxxxxxxx
All Other Costs	468		xxxxxxxxxxxx	+					xxxxxxxxxxxx	
TOTAL, Facilities	469		xxxxxxxxxxxx	+					xxxxxxxxxxxx	
OTHER OUTGO										
Tuition	475		xxxxxxxxxxxx	+		xxxxxxxxxxxx	xxxxxxxxxxxx		xxxxxxxxxxxx	
All Other Outgo	480			+		xxxxxxxxxxxx	xxxxxxxxxxxx		xxxxxxxxxxxx	
TOTAL, OTHER OUTGO	485			+		xxxxxxxxxxxx	xxxxxxxxxxxx		xxxxxxxxxxxx	
TOTAL, GENERAL FUND AND ROUTINE REPAIR AND MAINTENANCE FUND	500			xxxxxxxxxxxx		xxxxxxxxxxxx	xxxxxxxxxxxx		xxxxxxxxxxxx	

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380 (Rev 4/89)

1988-89
Annual Program Cost Data Report
General Fund Expenditures

________________ School District ________________ County, California

Type of Program/Activity	EDP No.	Direct Charges General Fund (1a)	Direct Charges Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)

SPECIAL EDUCATION PROGRAM SUPPLEMENTARY INFORMATION (to be completed if Special Education Costs are reported on Page 1)
Did your district operate programs for Non-severely Handicapped Students ONLY:

☐ Yes

☐ If No, complete and submit Form J-380-SE

CERTIFICATION BY DISTRICT SUPERINTENDENT

I hereby certify that, to the best of my knowledge and belief, this report is true and correct.

Signed ________________ Date ________

CERTIFICATION BY COUNTY SUPERINTENDENT

I have examined this report and hereby certify that, to the best of my knowledge and belief, all information contained herein is correct and complete.

Signed ________________ Date ________

FOR SUPPLEMENTAL INFORMATION, PLEASE CONTACT

District Employee ________________

Telephone Number ________ (Area) ________ (Number) ________ (Ext)

County Employee ________________

Telephone Number ________ (Area) ________ (Number) ________ (Ext)

****** WORKSHEET 81 ******

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-380)

1988-89

Page 1
(Revised 4/89)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-380, Column 3) (14)
GENERAL EDUCATION															
Regular Education (K-12)	110												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
Alternative Schools	112												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
Continuation Education	116												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
Gifted and Talented Education	280												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
Integration/Desegregation Programs	117												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
Independent Study Centers	118												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
Opportunity Schools/Programs	120												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
ROC/P	121												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
Specialized Secondary Schools	122												////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////		////////	//////////	//////////////
SUBTOTAL, GENERAL EDUCATION													////////	//////////	//////////////
Subtotal, Factors Excluded		////////////					//////////				//////////		////////	//////////	//////////////
SPECIAL EDUCATION															
Special Day Class	200										//////////	//////////	////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////	//////////	////////	//////////	//////////////
Resource Specialist	210										//////////	//////////	////////	//////////	//////////////
FACTORS EXCLUDED		////////////					//////////				//////////	//////////	////////	//////////	//////////////

****** WORKSHEET 81 ******

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-380)

1988-89

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-380, Column 3) (14)
SPECIAL EDUCATION (continued)															
Designated Instruction and Services	220										//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	//////////
Nonpublic Schools	230	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////			//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////		//////////	//////////	//////////
Program Specialists/Regionalized Services	240	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Assessment Costs	245	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Special Educ. Transportation	250	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////			//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////		//////////	//////////	//////////
SUBTOTAL, SPECIAL EDUCATION													//////////	//////////	//////////
Subtotal, Factors Excluded		//////////					//////////				//////////		//////////	//////////	//////////
SPECIAL PROJECTS															
Drug Free Schools Act (PL99-570)	305										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
Job Training Partnership Act (JTPA)	295										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
Vocational Education Act	300										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
ECIA, Chapter 1, Regular	320										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
ECIA, Chapter 1, Migrant	323										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
ECIA, Chapter 1, N & D	325										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
ECIA, Chapter 2	330										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-380, Column 3) (14)
SPECIAL PROJECTS (continued)															
ECIA, Other	335										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
EESA (Math and Science)	340										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
EOA, Head Start	342										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
EOA, Other	344										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
Federal Immigration & Refugee Assistance Acts	341										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
Legalization Assistance Grants (SLIAG)	310										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
Special Education Discretionary Grants	343										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
All Other Federal Projects	346										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
Administrator Training and Evaluation Program	351		///////////	///////////	//////////	//////////					///////////	///////////			
FACTORS EXCLUDED		///////////	///////////	///////////	//////////	//////////	//////////				///////////	///////////	/////////	//////////	
Dropout Prevention and Recovery	356										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
Economic Impact Aid	345										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
Education Technology Assistance Grants	352										///////////	///////////			
FACTORS EXCLUDED		///////////					//////////				///////////	///////////	/////////	//////////	
Mentor Teacher Program	353	///////////	///////////	///////////	//////////	//////////					///////////	///////////			
FACTORS EXCLUDED		///////////	///////////	///////////	//////////	//////////	//////////				///////////	///////////	/////////	//////////	

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-380)

(Revised 4/89)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-380 Column 3) (14)
SPECIAL PROJECTS (continued)															
Miller Unruh Reading Act	290										////////////	////////////			
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	
School Improvement Program	275										////////////	////////////			
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	
School Based Coordination Program (SBCP)	359										////////////	////////////			
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	
State Hospital Students-Special Education	362														
FACTORS EXCLUDED		////////////					////////////				////////////		////////////	////////////	
Tenth Grade Counseling	355										////////////	////////////			
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	
All Other State Projects	357										////////////	////////////			
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	
All Local Projects	360										////////////	////////////			
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	
SUBTOTAL, SPECIAL PROJECTS															
Subtotal, Factors Excluded		////////////					////////////				////////////		////////////	////////////	
AUXILIARY PROGRAMS															
Community Services	450	////////////	////////////	////////////	////////////	////////////					////////////	////////////	////////////	////////////	////////////
FACTORS EXCLUDED		////////////	////////////	////////////	////////////	////////////	////////////				////////////	////////////	////////////	////////////	////////////
Food Services	455	////////////	////////////	////////////	////////////	////////////					////////////	////////////	////////////	////////////	////////////
FACTORS EXCLUDED		////////////	////////////	////////////	////////////	////////////	////////////				////////////	////////////	////////////	////////////	////////////
Child Development Activities	458										////////////	////////////	////////////	////////////	////////////
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	////////////
Nonagency Activities, Educational	461														
FACTORS EXCLUDED		////////////					////////////				////////////		////////////	////////////	
Nonagency Activities, Other	463										////////////	////////////			
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	

348

349

****** WORKSHEET B1 ******
DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-380)

1988-89

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-380, Column 3) (14)
SUBTOTAL, AUXILIARY PROGRAMS															
Subtotal, Factors Excluded		//////////					//////////				//////////		//////////		
SUPPORT SERVICES PROGRAMS															
Instructional Administration	375	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Instructional Media	380	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
School Administration	385	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Pupil Services	395	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Special Projects Admin	390	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Pupil Transportation	415	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
District Administration-(Residual)	400	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Centralized Data Processing-(Residual)	402	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Plant Maintenance-(Residual)	405	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Plant Operations-(Residual)	410	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
SUBTOTAL, SUPPORT SERVICES PROGRAMS		//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
Subtotal, Factors Excluded		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////

****** WORKSHEET 81 ******

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-380)

1988-89

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-380, Column 3) (14)
ADULT EDUCATION FUND															
Adult Education	425										////////////	////////////	////////////	////////////	////////////
FACTORS EXCLUDED		////////////					////////////				////////////	////////////	////////////	////////////	////////////
CAFETERIA FUND															
Cafeteria Fund	426	////////////	////////////	////////////	////////////	////////////					////////////	////////////	////////////	////////////	////////////
FACTORS EXCLUDED		////////////	////////////	////////////	////////////	////////////	////////////				////////////	////////////	////////////	////////////	////////////
CHILD DEVELOPMENT FUND															
Child Development	427												////////////	////////////	////////////
FACTORS EXCLUDED		////////////					////////////				////////////		////////////	////////////	////////////

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
GRAND TOTAL, COST ALLOCATION FACTORS												/////////	////////////	
		FACTOR A	FACTOR B	FACTOR C	FACTOR D		FACTOR E	FACTOR F	FACTOR G		FACTOR H			FACTOR I
Grand Total, Factors Excluded	////////////					//////////				////////////		/////////	////////////	

****** WORKSHEET 82a ****** 1988-89 ADJUSTMENT TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED CHARGES (J-380) Page 1 (Revised 4/89)

FEDERAL PROJECTS	Drug Free Schools Act (PL99-570)	Job Training Partnership Act (JTPA)	Vocation Education Act	E C I A					EESA (Math and Science)	E O A		Federal Immigration and Refugee Acts	Legalization Assistance Grants (SLIAG)	
				Chapter 1, Regular	Chapter 1, Migrant	Chapter 1 N & D	Chapter 2	Other		Head Start	Other			
	EDP 305	EDP 295	EDP 300	EDP 320	EDP 323	EDP 325	EDP 330	EDP 335	EDP 340	EDP 342	EDP 344	EDP 341	EDP 310	Sub-total Page 1
1. Donor Authorized Charges (from Form J-380, Column 1)														
2. Donor Authorized Instructional Activities														
3. Donor Authorized Non-Instructional Activities (Row 1 - Row 2)														
DISTRIBUTION OF DONOR AUTHORIZED NON-INSTRUCTIONAL ACTIVITIES (Row 3) TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS														
Instructional Administration														
Instructional Media														
School Administration														
Pupil Services														
Special Projects Administration														
District Administration														
Centralized Data Processing														
Plant Maintenance														
Plant Operations														
Pupil Transportation														
Community Services														
Retiree Benefits														
Food Services														
Child Development Activities														
Nonagency Activities - Educational														
Nonagency Activities - Other														
Facilities - Rents and Leases														
Facilities - All Other Costs														
Tuition														
All Other Outgo														

****** WORKSHEET #2a ******

1988-89

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED CHARGES (J-380)

ADJUSTMENT TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

Page 2 (Revised 4/89)

STATE PROJECTS	Special Education Discretionary Grants EDP 343	All Other Federal Projects EDP 346	Administrator Training and Evaluation Program EDP 351	Dropout Prevention and Recovery EDP 356	Economic Impact Aid EDP 345	Education Technology Assistance Grants EDP 352	Mentor Teacher EDP 353	Miller Unruh Reading Act EDP 290	School Improvement Program EDP 275	School Based Coordination Program EDP 359	State Hospital Students - Special Ed EDP 362	Tenth Grade Counseling EDP 355	All Other State Projects EDP 357	Sub-total Page 2
1. Donor Authorized Charges (from Form J-380, Column 1)														
2. Donor Authorized Instructional Activities														
3. Donor Authorized Non-Instructional Activities (Row 1 - Row 2)														

DISTRIBUTION OF DONOR AUTHORIZED NON-INSTRUCTIONAL ACTIVITIES (Row 3) TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

STATE PROJECTS	Special Education Discretionary Grants EDP 343	All Other Federal Projects EDP 346	Administrator Training and Evaluation Program EDP 351	Dropout Prevention and Recovery EDP 356	Economic Impact Aid EDP 345	Education Technology Assistance Grants EDP 352	Mentor Teacher EDP 353	Miller Unruh Reading Act EDP 290	School Improvement Program EDP 275	School Based Coordination Program EDP 359	State Hospital Students - Special Ed EDP 362	Tenth Grade Counseling EDP 355	All Other State Projects EDP 357	Sub-total Page 2
Instructional Administration														
Instructional Media														
School Administration														
Pupil Services														
Special Projects Administration														
District Administration														
Centralized Data Processing														
Plant Maintenance														
Plant Operations														
Pupil Transportation														
Community Services														
Retiree Benefits														
Food Services														
Child Development Activities														
Nonagency Activities - Educational														
Nonagency Activities - Other														
Facilities - Rents and Leases														
Facilities - All Other Costs														
Tuition														
All Other Outgo														

****** WORKSHEET 82a ****** 1988-89 ADJUSTMENT TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED CHARGES (J-380)

Page 3 (Revised 4/89)

LOCAL PROJECTS, SUMMARY TOTALS	All Local Projects EDP 360		Sub-total from Page 1	Sub-total from Page 2	TOTALS (col 1+2+3) EDP 370
1. Donor Authorized Charges (from Form J-380, Column 1)					
2. Donor Authorized Instructional Activities					
3. Donor Authorized Non-Instructional Activities (Row 1 - Row 2)					

DISTRIBUTION OF DONOR AUTHORIZED NON-INSTRUCTIONAL ACTIVITIES (Row 3) TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

Instructional Administration						EDP 375
Instructional Media						EDP 380
School Administration						EDP 385
Pupil Services						EDP 395
Special Projects Administration						EDP 398
District Administration						EDP 400
Centralized Data Processing						EDP 402
Plant Maintenance						EDP 405
Plant Operations						EDP 410
Pupil Transportation						EDP 415
Community Services						EDP 450
Retiree Benefits						EDP 453
Food Services						EDP 455
Child Development Activities						EDP 458
Nonagency Activities - Educational						EDP 461
Nonagency Activities - Other						EDP 463
Facilities - Rents and Leases						EDP 467
Facilities - All Other Costs						EDP 468
Tuition						EDP 475
All Other Outgo						EDP 480

******* WORKSHEET #2b ****

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR AUTHORIZED CHARGES (J-380)

1988-89

ADJUSTMENTS FROM INSTRUCTIONAL PROGRAMS

Page 1 (Revised 4/89)

Program/Activity	EDP NO.	SPECIAL PROJECTS COSTS INCLUDED IN INSTRUCTIONAL PROGRAM (1)
GENERAL EDUCATION	---	
Regular Education (K-12)	110	
Alternative Schools	112	
Continuation Education	116	
Gifted and Talented Education	280	
Integration/Desegregation Programs	117	
Independent Study Centers	119	
Opportunity Schools/Programs	120	
ROC/P	121	
Specialized Secondary Schools	122	
SPECIAL EDUCATION	---	
Special Day Class	200	
Resource Specialist	210	
Designated Instruction/Service	220	
Nonpublic Schools	230	
Program Specialists/ Regionalized Services	240	
TOTAL, Column 1		

NOTE: The total for Column 1 must equal the total for Column 2

Program/Activity	EDP NO.	TOTAL INSTRUCTIONAL ACTIVITIES COSTS TO SPECIAL PROJECTS (2)
SPECIAL PROJECTS	---	
Drug Free Schools Act (PL99-570)	305	
Job Training Partnership Act	295	
Vocational Education Act	300	
ECIA, Chapter 1, Regular	320	
ECIA, Chapter 1, Migrant	323	
ECIA, Chapter 1, N & D	325	
ECIA, Chapter 2	330	
ECIA, Other	335	
EESA (Math and Science)	340	
EOA, Head Start	342	
EOA, Other	344	
Federal Immigration & Refugee Assistance Grants	341	
Legalization Assistance Grants (SLIAG)	310	
Special Education Discretionary Grants	343	
All Other Federal Projects	346	
Administrator Training and Evaluation Program	351	
Dropout Prevention and Recovery	356	

Program/Activity	EDP NO.	TOTAL INSTRUCTIONAL ACTIVITIES COSTS TO SPECIAL PROJECTS (2)
SPECIAL PROJECTS	---	
Economic Impact Aid	345	
Education Technology Assistance Grants	352	
Mentor Teacher Program	353	
Miller Unruh Reading Act	290	
School Improvement Program	275	
School Based Coordination Program (SBCP)	359	
All Other State Projects	357	
All Other Local Projects	360	
TOTAL, Column 2		

****** WORKSHEET #2c ******
DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED COSTS (J-380)

1988-89

COMBINE INFORMATION IN WORKSHEET 2a AND WORKSHEET 2b
Page 1 (Revised 4/89)

Program/Activity	EDP NO.	ADJUSTMENTS FROM INST PROGRAMS (Worksheet 2b Column 2) (1)	ADJUSTMENTS TO SUPPORT/OTHER PROGRAMS (Worksheet 2a Row 3) (2)	TOTAL J-380, Column 2 ENTRY (Col 1+Col 2) (3)
SPECIAL PROJECTS	---			
Drug Free Schools Act PL99-570	305		( )	
Job Training Partnership Act	295		( )	
Vocational Education Act	300		( )	
ECIA, Chapter 1, Regular	320		( )	
ECIA, Chapter 1, Migrant	323		( )	
ECIA, Chapter 1, N & D	325		( )	
ECIA, Chapter 2	330		( )	
ECIA, Other	335		( )	
EESA (Math and Science)	340		( )	
EOA, Head Start	342		( )	
EOA, Other	344		( )	
Federal Immigration & Refugee Assistance Acts	341 ---		( )	
Legalization Assistance Grants (SLIAG)	310 ---		( )	
Special Education Discretionary Grants	343 ---		( )	
All Other Federal Projects	346		( )	
Administrator Training and Evaluation Program	351 ---		( )	

Program/Activity	EDP NO.	ADJUSTMENTS FROM INST PROGRAMS Worksheet 2b Column 1) (4)	ADJUSTMENTS TO SUPPORT/OTHER PROGRAMS (Worksheet 2a Totals) (5)	TOTAL J-380, Column 2 ENTRY (Col 4+Col 5) (6)
GENERAL EDUCATION	---			
Regular Education (K-12)	110	( )	////////////	( )
Alternative Schools	112	( )	////////////	( )
Continuation Education	116	( )	////////////	( )
Gifted and Talented Education	280	( )	////////////	( )
Integration/Desegregation Programs	117 ---	( )	////////////	( )
Independent Study Centers	119	( )	////////////	( )
Opportunity Schools/Programs	120	( )	////////////	( )
ROC/P	121	( )	////////////	( )
Specialized Secondary Schools	122	( )	////////////	( )
SPECIAL EDUCATION	---			
Special Day Class	200	( )	////////////	( )
Resource Specialist	210	( )	////////////	( )
Designated Instruction/Service	220	( )	////////////	( )
Nonpublic Schools	230	( )	////////////	( )
Program Specialists/ Regionalized Services	240 ---	( )	////////////	( )

****** WORKSHEET 8 2c ****** 1988-89 COMBINE INFORMATION IN WORKSHEET 2a AND WORKSHEET 2b

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED COSTS (J-380) Page 2 (Revised 4/88)

Program/Activity	EDP NO.	ADJUSTMENTS FROM INST PROGRAMS (Worksheet 2b Column 2) (1)	ADJUSTMENTS TO SUPPORT/OTHER PROGRAMS (Worksheet 2a Row 3) (2)	TOTAL J-380, Column 2 ENTRY (Col 1+Col 2) (3)
SPECIAL PROJECTS	---			
Dropout Prevention and Recovery	356		( )	
Economic Impact Aid	345		( )	
Education Technology Assistance Grants	352		( )	
Mentor Teacher Program	353		( )	
Miller Unruh Reading Act	290		( )	
School Improvement Program	275		( )	
School Based Coordination Program (SBCP)	359		( )	
State Hospital Students-Special Education	362		( )	
Tenth Grade Counseling	355		( )	
All Other State Projects	357		( )	
All Local Projects	360		( )	
			TOTAL, Column 3	

Program/Activity	EDP NO.	ADJUSTMENTS FROM INST PROGRAMS Worksheet 2b Column 1) (4)	ADJUSTMENTS TO SUPPORT/OTHER PROGRAMS (Worksheet 2a Totals) (5)	TOTAL J-380, Column 2 ENTRY (Col 4+Col 5) (6)
SUPPORT SERVICES PROGRAMS	---			
Instructional Administration	375	//////////////		
Instructional Media	380	//////////////		
School Administration	385	//////////////		
Pupil Services	395	//////////////		
Special Projects Administrat'n	390	//////////////		
District Administration	400	//////////////		
Centralized Data Processing	402	//////////////		
Plant Maintenance	405	//////////////		
Plant Operations	410	//////////////		
Pupil Transportation	415	//////////////		
Community Services	450	//////////////		
Retiree Benefits	453	//////////////		
Food Services	455	//////////////		
Child Development Activities	456	//////////////		
Nonagency Activities Educational	461	//////////////		
Nonagency Activities Other	463	//////////////		
Facilities - Rents & Leases	467	//////////////		
Facilities - All Other Costs	468	//////////////		
Tuition	475	//////////////		
All Other Outgo	480	//////////////		
			TOTAL, Column 6	

NOTE: The total of Column 3 plus the total of Column 6 must net to zero

WORKSHEET #3a
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS J-380)

1988-89

INSTRUCTIONAL ADMINISTRATION PROGRAM
Page 1 (Revised 4/89

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, GENERAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Regular Education (K-12)	110		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Alternative Schools	112		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Continuation Education	116		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Gifted and Talented Education	280		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Integration/Desegregation Programs	117		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Independent Study Centers	119		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Opportunity Schools/ Programs	120		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		ROC/P	121		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Specialized Secondary Schools	122		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		SPECIAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, SPECIAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Special Day Class	200		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Resource Specialist	210		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Designated Instruction and Services	220		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Program Specialists/ Regionalized Services	240		////////////	////////////	
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Assessment Costs	245	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
				////////////	////////////	////////////	////////////
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
				////////////	////////////	////////////	////////////
		Vocational Education Act	300		////////////	////////////	
				////////////	////////////	////////////	////////////

****** WORKSHEET #3a *******

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) 1988-89 INSTRUCTIONAL ADMINISTRATION PROGRAM

Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Col (7)
		ECIA, Chapter 1, Regular	320		///////////	///////////	
		ECIA, Chapter 1, Migrant	323		///////////	///////////	
		ECIA, Chapter 1, N & D	325		///////////	///////////	
		ECIA, Chapter 2	330		///////////	///////////	
		ECIA, Other	335		///////////	///////////	
		EESA (Math and Science)	340		///////////	///////////	
		EOA, Head Start	342		///////////	///////////	
		EOA, Other	344		///////////	///////////	
		Federal Immigration & Refugee Assistance Acts	341		///////////	///////////	
		Legalization Assistance Grants (SLAIG)	310		///////////	///////////	
		Special Education Discretionary Grants	343		///////////	///////////	
		All Other Federal Projects	346		///////////	///////////	
		Administrator Training and Evaluation Program	351		///////////	///////////	
		Dropout Prevention and Recovery	356		///////////	///////////	
		Economic Impact Aid	345		///////////	///////////	
		Education Technology Assistance Grants	352		///////////	///////////	
		Mentor Teacher Program	353		///////////	///////////	
		Miller Unruh Reading Act	290		///////////	///////////	
		School Improvement Program	275		///////////	///////////	
		School Based Coordination Program (SBCP)	359		///////////	///////////	
		State Hospital Students-Special Education	362		///////////	///////////	
		Tenth Grade Counseling	355		///////////	///////////	
		All Other State Projects	357		///////////	///////////	
		All Local Projects	368		///////////	///////////	

* * * * * * WORKSHEET #3a * * * * * * * 1988-89 INSTRUCTIONAL ADMINISTRATION PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Instructional Administration	375	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Media	380	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		School Administration	385	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Services	395	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Special Projects Admin	398	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Maintenance	405	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Operations	410	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Transportation	415	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		District Administration-(Residual)	400	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Community Services	450	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Food Services	455	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Activities	458	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Nonagency Activities, Educational	461		////////////	////////////	
				////////////	////////////	////////////	////////////
		Nonagency Activities, Other	463		////////////	////////////	
				////////////	////////////	////////////	////////////
		Facilities	467	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Adult Education Fund	425		////////////	////////////	
				////////////	////////////	////////////	////////////
		Cafeteria Fund	426	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Fund	427		////////////	////////////	
				////////////	////////////	////////////	////////////
				TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total column 7)			

****** WORKSHEET #3b ******* 1988-89 SCHOOL ADMINISTRATION PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Co (7)
		GENERAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, GENERAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Regular Education (K-12)	110		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Alternative Schools	112		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Continuation Education	116		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Gifted and Talented Education	280		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Integration/Desegregation Program	117		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Independent Study Centers	119		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Opportunity Schools/ Programs	120		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		ROC/P	121		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Specialized Secondary Schools	122		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		SPECIAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, SPECIAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Special Day Class	200		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Resource Specialist	210		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Designated Instruction and Services	220		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Program Specialists/ Regionalized Services	240	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Assessment Costs	245	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Drug Free Schools Act (PL99-570)	305	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Job Training Partnership Act (JTPA)	295	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Vocational Education Act	300	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////

****** WORKSHEET #3b ****** 1988-89 SCHOOL ADMINISTRATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET # (Col 4+Col 6) (7)
		ECIA, Chapter 1, Regular	320	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		ECIA, Chapter 1, Migrant	323	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		ECIA, Chapter 1, N & D	325	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		ECIA, Chapter 2	330	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		ECIA, Other	335	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		EESA (Math and Science)	340	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		EOA, Head Start	342	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		EOA, Other	344	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Federal Immigration & Refugee Assistance Acts	341	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Legalization Assistance Grants (SLIAG)	310	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Special Education Discretionary Grants	343	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		All Other Federal Projects	346	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Administrator Training and Evaluation Program	351	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Dropout Prevention and Recovery	356	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Economic Impact Aid	345	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Education Technology Assistance Grants	352	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Mentor Teacher Program	353	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Miller Unruh Reading Act	290	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		School Improvement Program	275	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		School Based Coordination Program (SBCP)	359	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		State Hospital Students-Special Education	362	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Tenth Grade Counseling	355	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		All Other State Projects	357	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		All Local Projects	360	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////

****** WORKSHEET #3b ******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

SCHOOL ADMINISTRATION PROGRAM
Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Co (7)
		Instructional Administration	375	///////////	///////////	///////////	///////////
		Instructional Media	380	///////////	///////////	///////////	///////////
		School Administration	385	///////////	///////////	///////////	///////////
		Pupil Services	395	///////////	///////////	///////////	///////////
		Special Projects Admin	398	///////////	///////////	///////////	///////////
		Plant Maintenance	405	///////////	///////////	///////////	///////////
		Plant Operations	410	///////////	///////////	///////////	///////////
		Pupil Transportation	415	///////////	///////////	///////////	///////////
		District Administration-(Residual)	400	///////////	///////////	///////////	///////////
		Community Services	450	///////////	///////////	///////////	///////////
		Food Services	455	///////////	///////////	///////////	///////////
		Child Development Activities	458	///////////	///////////	///////////	///////////
		Nonagency Activities, Educational	461		///////////	///////////	
		Nonagency Activities, Other	463		///////////	///////////	
		Facilities	467	///////////	///////////	///////////	///////////
		Adult Education Fund	425		///////////	///////////	
		Cafeteria Fund	426	///////////	///////////	///////////	///////////
		Child Development Fund	427		///////////	///////////	

TOTAL DOCUMENTED DIRECT SUPPORT COSTS
(Total Column 7)

****** WORKSHEET #3c *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

PUPIL SERVICES PROGRAM
Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 5) (7)
		GENERAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, GENERAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Regular Education (K-12)	110		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Alternative Schools	112		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Continuation Education	116		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Gifted and Talented Education	280		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Integration/Desegregation Program	117		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Independent Study Centers	119		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Opportunity Schools/ Programs	120		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		ROC/P	121		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Specialized Secondary Schools	122		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		SPECIAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, SPECIAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Special Day Class	200		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Resource Specialist	210		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Designated Instruction and Services	220		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Program Specialists/ Regionalized Services	240	////////////	////////////	////////////	
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Assessment Costs	245	////////////	////////////	////////////	
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
				////////////	////////////	////////////	////////////
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
				////////////	////////////	////////////	////////////
		Vocational Education Act	300		////////////	////////////	
				////////////	////////////	////////////	////////////

****** WORKSHEET #3c *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

PUPIL SERVICES PROGRAM
Page 2 (Revised 4/89.

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Co (7)
		ECIA, Chapter 1, Regular	320		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, N & D	325		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 2	330		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Other	335		////////////	////////////	
				////////////	////////////	////////////	////////////
		EESA (Math and Science)	340		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Head Start	342		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Other	344		////////////	////////////	
				////////////	////////////	////////////	////////////
		Federal Immigration & Refugee Assistance Acts	341		////////////	////////////	
				////////////	////////////	////////////	////////////
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
				////////////	////////////	////////////	////////////
		Special Education Discretionary Grants	343		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other Federal Projects	346		////////////	////////////	
				////////////	////////////	////////////	////////////
		Administrator Training and Evaluation Program	351		////////////	////////////	
				////////////	////////////	////////////	////////////
		Dropout Prevention and Recovery	356		////////////	////////////	
				////////////	////////////	////////////	////////////
		Economic Impact Aid	345		////////////	////////////	
				////////////	////////////	////////////	////////////
		Education Technology Assistance Grants	352		////////////	////////////	
				////////////	////////////	////////////	////////////
		Mentor Teacher Program	353		////////////	////////////	
				////////////	////////////	////////////	////////////
		Miller Unruh Reading Act	290		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Improvement Program	275		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Based Coordination Program (SBCP)	359		////////////	////////////	
				////////////	////////////	////////////	////////////
		State Hospital Students-Special Education	362		////////////	////////////	
				////////////	////////////	////////////	////////////
		Tenth Grade Counseling	355		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other State Projects	357		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Local Projects	368		////////////	////////////	
				////////////	////////////	////////////	////////////

******** WORKSHEET #3c ********* 1988-89 PUPIL SERVICES PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Instructional Administration	375	///////////	///////////	///////////	///////////
		Instructional Media	380	///////////	///////////	///////////	///////////
		School Administration	385	///////////	///////////	///////////	///////////
		Pupil Services	395	///////////	///////////	///////////	///////////
		Special Projects Admin	398	///////////	///////////	///////////	///////////
		Plant Maintenance	405	///////////	///////////	///////////	///////////
		Plant Operations	410	///////////	///////////	///////////	///////////
		Pupil Transportation	415	///////////	///////////	///////////	///////////
		District Administration-(Residual)	400	///////////	///////////	///////////	///////////
		Community Services	450	///////////	///////////	///////////	///////////
		Food Services	455	///////////	///////////	///////////	///////////
		Child Development Activities	458	///////////	///////////	///////////	///////////
		Nonagency Activities, Educational	461		///////////	///////////	
		Nonagency Activities, Other	463		///////////	///////////	
		Facilities	467	///////////	///////////	///////////	///////////
		Adult Education Fund	425		///////////	///////////	
		Cafeteria Fund	426	///////////	///////////	///////////	///////////
		Child Development Fund	427		///////////	///////////	

TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)

****** WORKSHEET #3d *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

SPECIAL PROJECTS ADMINISTRATION PROGRAM
Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Co (7)
		GENERAL EDUCATION CATEGORY					
		Regular Education (K-12)	110				
		Alternative Schools	112				
		Continuation Education	116				
		Gifted and Talented Education	280				
		Integration/Desegregation Programs	117				
		Independent Study Centers	119				
		Opportunity Schools/ Programs	120				
		ROC/P	121				
		Specialized Secondary Schools	122				
		SPECIAL EDUCATION CATEGORY					
		Special Day Class	200				
		Resource Specialist	210				
		Designated Instruction and Services	220				
		Nonpublic Schools	230				
		Program Specialists/ Regionalized Services	240				
		Assessment Costs	245				
		Special Education Transportation	250				
		Drug Free Schools (PL99-570)	305		//////////	//////////	
		Job Training Partnership Act (JTPA)	295		//////////	//////////	
		Vocational Education Act	300		//////////	//////////	

****** WORKSHEET #3d ******* 1988-89 SPECIAL PROJECTS ADMINISTRATION PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Regular	320		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, N & D	325		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 2	330		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Other	335		////////////	////////////	
				////////////	////////////	////////////	////////////
		EESA (Math and Science)	340		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Head Start	342		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Other	344		////////////	////////////	
				////////////	////////////	////////////	////////////
		Federal Immigration & Refugee Assistance Acts	341		////////////	////////////	
				////////////	////////////	////////////	////////////
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
				////////////	////////////	////////////	////////////
		Special Education Discretionary Grants	343		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other Federal Projects	346		////////////	////////////	
				////////////	////////////	////////////	////////////
		Administrator Training and Evaluation Program	351		////////////	////////////	
				////////////	////////////	////////////	////////////
		Dropout Prevention and Recovery	356		////////////	////////////	
				////////////	////////////	////////////	////////////
		Economic Impact Aid	345		////////////	////////////	
				////////////	////////////	////////////	////////////
		Education Technology Assistance Grants	352		////////////	////////////	
				////////////	////////////	////////////	////////////
		Mentor Teacher Program	353		////////////	////////////	
				////////////	////////////	////////////	////////////
		Miller Unruh Reading Act	290		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Improvement Program	275		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Based Coordination Program (SBCP)	359		////////////	////////////	
				////////////	////////////	////////////	////////////
		State Hospital Students-Special Education	362		////////////	////////////	
				////////////	////////////	////////////	////////////
		Tenth Grade Counseling	355		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other State Projects	357		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Local Projects	368		////////////	////////////	
				////////////	////////////	////////////	////////////

****** WORKSHEET #3d *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

SPECIAL PROJECTS ADMINISTRATION PROGRAM
Page 3 (Revised 4/85

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Co (7)
		Instructional Administration	375	////////////	////////////	////////////	////////////
		Instructional Media	380	////////////	////////////	////////////	////////////
		School Administration	385	////////////	////////////	////////////	////////////
		Pupil Services	395	////////////	////////////	////////////	////////////
		Special Projects Admin	398	////////////	////////////	////////////	////////////
		Plant Maintenance	405	////////////	////////////	////////////	////////////
		Plant Operations	410	////////////	////////////	////////////	////////////
		Pupil Transportation	415	////////////	////////////	////////////	////////////
		District Administration-(Residual)	400	////////////	////////////	////////////	////////////
		Community Services	450	////////////	////////////	////////////	////////////
		Food Services	455	////////////	////////////	////////////	////////////
		Child Development Activities	458	////////////	////////////	////////////	////////////
		Nonagency Activities, Educational	461		////////////	////////////	
		Nonagency Activities, Other	463		////////////	////////////	
		Facilities	467	////////////	////////////	////////////	////////////
		Adult Education Fund	425	////////////	////////////	////////////	////////////
		Cafeteria Fund	426	////////////	////////////	////////////	////////////
		Child Development Fund	427	////////////	////////////	////////////	////////////
		TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)					

****** WORKSHEET #3e *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

FACILITIES (Rents & Leases) PROGRAM
Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		////////////	////////////	//////////// //////////// ////////////	//////////// //////////// ////////////
		Regular Education (K-12)	110		////////////	////////////	
		Alternative Education	112		////////////	////////////	
		Continuation Education	116		////////////	////////////	
		Gifted and Talented Education	280		////////////	////////////	
		Integration/Desegregation Programs	118		////////////	////////////	
		Independent Study Centers	119		////////////	////////////	
		Opportunity Schools/ Programs	120		////////////	////////////	
		ROC/P	121		////////////	////////////	
		Specialized Secondary Schools	122		////////////	////////////	
		SPECIAL EDUCATION CATEGORY		////////////	////////////	//////////// //////////// ////////////	//////////// //////////// ////////////
		Special Day Class	200		////////////	////////////	
		Resource Specialist	210		////////////	////////////	
		Designated Instruction and Services	220		////////////	////////////	
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
		Program Specialists/ Regionalized Services	240	////////////	////////////	////////////	////////////
		Assessment Costs	245	////////////	////////////	////////////	////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
		Vocational Education Act	300		////////////	////////////	

****** WORKSHEET #3e *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

FACILITIES (Rents & Leases) PROGRAM
Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Co (7)
		ECIA, Chapter 1, Regular	320		////////////	////////////	
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
		ECIA, Chapter 1, N & D	325		////////////	////////////	
		ECIA, Chapter 2	330		////////////	////////////	
		ECIA, Other	335		////////////	////////////	
		EESA (Math and Science)	340		////////////	////////////	
		EOA, Head Start	342		////////////	////////////	
		EOA, Other	344		////////////	////////////	
		Federal Immigration & Refugee Assistance Acts	341		////////////	////////////	
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
		Special Education Discretionary Grants	343		////////////	////////////	
		All Other Federal Projects	346		////////////	////////////	
		Administrator Training and Evaluation Program	351		////////////	////////////	
		Dropout Prevention and Recovery	356		////////////	////////////	
		Economic Impact Aid	345		////////////	////////////	
		Education Technology Assistance Grants	352		////////////	////////////	
		Mentor Teacher Program	353		////////////	////////////	
		Miller Unruh Reading Act	290		////////////	////////////	
		School Improvement Program	275		////////////	////////////	
		School Based Coordination Program (SBCP)	359		////////////	////////////	
		State Hospital Students-Special Education	362		////////////	////////////	
		Tenth Grade Counseling	355		////////////	////////////	
		All Other State Projects	357		////////////	////////////	
		All Local Projects	368		////////////	////////////	

****** WORKSHEET #3e ******* 1988-89 FACILITIES (Rents & Leases) PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 3 (Revised 4/89

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Instructional Administration	375	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Instructional Media	380	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		School Administration	385	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Pupil Services	395	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Special Projects Admin	398	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Plant Maintenance	405	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Plant Operations	410	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Pupil Transportation	415	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		District Administration-(Residual)	400	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Community Services	450	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Food Services	455	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Child Development Activities	458	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Nonagency Activities, Educational	461		///////////	///////////	
				///////////	///////////	///////////	///////////
		Nonagency Activities, Other	463		///////////	///////////	
				///////////	///////////	///////////	///////////
		Facilities	467	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Adult Education Fund	425		///////////	///////////	
				///////////	///////////	///////////	///////////
		Cafeteria Fund	426	///////////	///////////	///////////	///////////
				///////////	///////////	///////////	///////////
		Child Development Fund	427		///////////	///////////	
				///////////	///////////	///////////	///////////
				TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)			===========

* * * * * * WORKSHEET #3f * * * * * * * 1988-89 PUPIL TRANSPORTATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 1 (Revised 4/85)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Col (7)
		GENERAL EDUCATION CATEGORY		////////////	////////////	////////////	////////////
		Regular Education (K-12)	110		////////////	////////////	
		Alternative Schools	112		////////////	////////////	
		Continuation Education	116		////////////	////////////	
		Gifted and Talented Education	290		////////////	////////////	
		Integration/Desegregation Programs	117		////////////	////////////	
		Independent Study Centers	119		////////////	////////////	
		Opportunity Schools/ Programs	120		////////////	////////////	
		ROC/P	121		////////////	////////////	
		Specialized Secondary Schools	122		////////////	////////////	
		SPECIAL EDUCATION CATEGORY		////////////	////////////	////////////	////////////
		Special Day Class	200		////////////	////////////	
		Resource Specialist	210		////////////	////////////	
		Designated Instruction and Services	220		////////////	////////////	
		Nonpublic Schools	230		////////////	////////////	
		Program Specialists/ Regionalized Services	240	////////////	////////////	////////////	////////////
		Assessment Costs	245	////////////	////////////	////////////	////////////
		Special Education Transportation	250		////////////	////////////	
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
		Vocational Education Act	300		////////////	////////////	

377a

****** WORKSHEET #3f ******* 1988-89 PUPIL TRANSPORTATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Regular	320		////////////	////////////	
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
		ECIA, Chapter 1, N & D	325		////////////	////////////	
		ECIA, Chapter 2	330		////////////	////////////	
		ECIA, Other	335		////////////	////////////	
		EESA (Math and Science)	340		////////////	////////////	
		EOA, Head Start	342		////////////	////////////	-
		EOA, Other	344		////////////	////////////	
		Federal Immigration & Refugee Assistance Acts	341		////////////	////////////	
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
		Special Education Discretionary Grants	343		////////////	////////////	
		All Other Federal Projects	346		////////////	////////////	
		Administrator Training and Evaluation Program	351		////////////	////////////	
		Dropout Prevention and Recovery	356		////////////	////////////	
		Economic Impact Aid	345		////////////	////////////	
		Education Technology Assistance Grants	352		////////////	////////////	
		Mentor Teacher Program	353		////////////	////////////	
		Miller Unruh Reading Act	290		////////////	////////////	
		School Improvement Program	275		////////////	////////////	
		School Based Coordination Program (SBCP)	359		////////////	////////////	
		State Hospital Students-Special Education	362		////////////	////////////	
		Tenth Grade Counseling	355		////////////	////////////	
		All Other State Projects	357		////////////	////////////	
		All Local Projects	368		////////////	////////////	

******* WORKSHEET #3F ******* 1988-89 PUPIL TRANSPORTATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Col (7)
		Instructional Administration	375	//////////	//////////	//////////	//////////
		Instructional Media	380	//////////	//////////	//////////	//////////
		School Administration	385	//////////	//////////	//////////	//////////
		Pupil Services	395	//////////	//////////	//////////	//////////
		Special Projects Admin	398	//////////	//////////	//////////	//////////
		Plant Maintenance	405	//////////	//////////	//////////	//////////
		Plant Operations	410	//////////	//////////	//////////	//////////
		Pupil Transportation	415	//////////	//////////	//////////	//////////
		District Administration-(Residual)	400	//////////	//////////	//////////	//////////
		Community Services	450		//////////	//////////	
		Food Services	455	//////////	//////////	//////////	//////////
		Child Development Activities	458		//////////	//////////	
		Nonagency Activities, Educational	461		//////////	//////////	
		Nonagency Activities, Other	463		//////////	//////////	
		Facilities	467	//////////	//////////	//////////	//////////
		Adult Education Fund	425		//////////	//////////	
		Cafeteria Fund	426	//////////	//////////	//////////	//////////
		Child Development Fund	427		//////////	//////////	

TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7) | ____________

****** WORKSHEET #3g ******* 1988-89 CENTRALIZED DATA PROCESSING

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 1 (Revised 4/89

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		///////////		///////////	///////////
		Regular Education (K-12)	110		///////////	///////////	
		Alternative Education	112		///////////	///////////	
		Continuation Education	116		///////////	///////////	
		Gifted and Talented Education	280		///////////	///////////	
		Integration/Desegregation Programs	117		///////////	///////////	
		Independent Study Centers	119		///////////	///////////	
		Opportunity Schools/ Programs	120		///////////	///////////	
		ROC/P	121		///////////	///////////	
		Specialized Secondary Schools	122		///////////	///////////	
		SPECIAL EDUCATION CATEGORY		///////////		///////////	///////////
		Special Day Class	200		///////////	///////////	
		Resource Specialist	210		///////////	///////////	
		Designated Instruction and Services	220		///////////	///////////	
		Nonpublic Schools	230		///////////	///////////	
		Program Specialists/ Regionalized Services	240		///////////	///////////	
		Assessment Costs	245		///////////	///////////	
		Special Education Transportation	250	///////////	///////////	///////////	///////////
		Drug Free Schools Act (PL99-570)	305		///////////	///////////	
		Job Training Partnership Act (JTPA)	295		///////////	///////////	
		Vocational Education Act	300		///////////	///////////	

****** WORKSHEET 83g *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

CENTRALIZED DATA PROCESSING
Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Co (7)
		ECIA, Chapter 1, Regular	320				
		ECIA, Chapter 1, Migrant	323				
		ECIA, Chapter 1, N & D	325				
		ECIA, Chapter 2	330				
		ECIA, Other	335				
		EESA (Math and Science)	340				
		EOA, Head Start	342				
		EOA, Other	344				
		Federal Immigration & Refugee Assistance Acts	341				
		Legalization Assistance Grants (SLIAG)	310				
		Special Education Discretionary Grants	343				
		All Other Federal Projects	346				
		Administrator Training and Evaluation Program	351				
		Dropout Prevention and Recovery	356				
		Economic Impact Aid	345				
		Education Technology Assistance Grants	352				
		Mentor Teacher Program	353				
		Miller Unruh Reading Act	290				
		School Improvement Program	275				
		School Based Coordination Program (SBCP)	359				
		State Hospital Students-Special Education	362				
		Tenth Grade Counseling	355				
		All Other State Projects	357				
		All Local Projects	368				

****** WORKSHEET #3g ******* 1988-89 CENTRALIZED DATA PROCESSING

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 3 (Revised 4/85)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Instructional Administration	375		////////////	////////////	
		Instructional Media	380		////////////	////////////	
		School Administration	385		////////////	////////////	
		Pupil Services	395		////////////	////////////	
		Special Projects Admin	398		////////////	////////////	
		Plant Maintenance	405		////////////	////////////	
		Plant Operations	410		////////////	////////////	
		Pupil Transportation	415		////////////	////////////	
		District Administration-(Residual)	400		////////////	////////////	
		Community Services	450		////////////	////////////	
		Food Services	455		////////////	////////////	
		Child Development Activities	458		////////////	////////////	
		Nonagency Activities, Educational	461		////////////	////////////	
		Nonagency Activities, Other	463		////////////	////////////	
		Facilities	467		////////////	////////////	
		Adult Education Fund	425		////////////	////////////	
		Cafeteria Fund	426		////////////	////////////	
		Child Development Fund	427		////////////	////////////	

TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)

****** WORKSHEET #3h ******* 1988-89 FOOD SERVICES PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Col (7)
		GENERAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Regular Education (K-12)	110	///////////	///////////	///////////	///////////
		Alternative Schools	112	///////////	///////////	///////////	///////////
		Continuation Education	116	///////////	///////////	///////////	///////////
		Gifted and Talented Education	280	///////////	///////////	///////////	///////////
		Integration/Desegregation Programs	117	///////////	///////////	///////////	///////////
		Independent Study Centers	118	///////////	///////////	///////////	///////////
		Opportunity Schools/ Programs	120	///////////	///////////	///////////	///////////
		ROC/P	121	///////////	///////////	///////////	///////////
		Specialized Secondary Schools	122	///////////	///////////	///////////	///////////
		SPECIAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Special Day Class	200		///////////	///////////	
		Resource Specialist	210	///////////	///////////	///////////	///////////
		Designated Instruction and Services	220	///////////	///////////	///////////	///////////
		Nonpublic Schools	230	///////////	///////////	///////////	///////////
		Program Specialists/ Regionalized Services	240	///////////	///////////	///////////	///////////
		Assessment Costs	245	///////////	///////////	///////////	///////////
		Special Education Transportation	250	///////////	///////////	///////////	///////////
		Drug Free Schools Act (PL99-570)	305		///////////	///////////	
		Job Training Partnership Act (JTPA)	295		///////////	///////////	
		Vocational Education Act	300		///////////	///////////	

****** WORKSHEET 83h ******** 1988-89 FOOD SERVICES PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET 84 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Regular	320		////////////	////////////	
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
		ECIA, Chapter 1, N & D	325		////////////	////////////	
		ECIA, Chapter 2	330		////////////	////////////	
		ECIA, Other	335		////////////	////////////	
		EESA (Math and Science)	340		////////////	////////////	
		EOA, Head Start	342		////////////	////////////	
		EOA, Other	344		////////////	////////////	
		Federal Immigration & Refugee Assistance Acts	341		////////////	////////////	
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
		Special Education Discretionary Grants	343		////////////	////////////	
		All Other Federal Projects	346		////////////	////////////	
		Administrator Training and Evaluation Program	351		////////////	////////////	
		Dropout Prevention and Recovery	356		////////////	////////////	
		Economic Impact Aid	345		////////////	////////////	
		Education Technology Assistance Grants	352		////////////	////////////	
		Mentor Teacher Program	353		////////////	////////////	
		Miller Unruh Reading Act	290		////////////	////////////	
		School Improvement Program	275		////////////	////////////	
		School Based Coordination Program (SBCP)	359		////////////	////////////	
		State Hospital Students-Special Education	362		////////////	////////////	
		Tenth Grade Counseling	355		////////////	////////////	
		All Other State Projects	357		////////////	////////////	
		All Local Projects	360		////////////	////////////	

****** WORKSHEET 83h *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-380)

1988-89

FOOD SERVICES PROGRAM
Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET (Col 4+Col (7)
		Instructional Administration	375	////////////	////////////	////////////	////////////
		Instructional Media	380	////////////	////////////	////////////	////////////
		School Administration	385	////////////	////////////	////////////	////////////
		Pupil Services	395	////////////	////////////	////////////	////////////
		Special Projects Admin	398	////////////	////////////	////////////	////////////
		Plant Maintenance	405	////////////	////////////	////////////	////////////
		Plant Operations	410	////////////	////////////	////////////	////////////
		Pupil Transportation	415	////////////	////////////	////////////	////////////
		District Administration-(Residual)	400	////////////	////////////	////////////	////////////
		Community Services	450		////////////	////////////	
		Food Services	455	////////////	////////////	////////////	////////////
		Child Development Activities	458		////////////	////////////	
		Nonagency Activities, Educational	461		////////////	////////////	
		Nonagency Activities, Other	463		////////////	////////////	
		Facilities	467	////////////	////////////	////////////	////////////
		Adult Education Fund	425	////////////	////////////	////////////	////////////
		Cafeteria Fund	426	////////////	////////////	////////////	////////////
		Child Development Fund	427	////////////	////////////	////////////	////////////

TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7) | ============

****** WORKSHEET B4 ******
DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380)

1988-1989

Page 1
(Revised 4/89)

1. Total Support Services Costs (From Form J-380, Column 3)									>>>>>>>>>>>>>=
	(EDP 375)	(EDP 380)	(EDP 385)	(EDP 395)	(EDP 398)	(EDP 405)	(EDP 410)	(EDP 467)	
2. Documented Centralized Data Processing (From Worksheet 3g, Column 7)								////////////	
3. Total Documented Direct Support Costs (From Worksheets B3)		////////////				////////////	////////////		
4. Total Allocated Direct Support Costs (Line 1 + Line 2 - Line 3)									
5. Cost Allocation Factor Totals (From Worksheet B1)									
	(Factor A)	(Factor B)	(Factor C)	(Factor D)		(Factor E)	(Factor F)	(Factor G)	(Factor H)
6. Cost Allocation Unit Rate (Line 4 / Line 5)									
					(Factor I)				
7. Cost Allocation Factor Totals: (Sum of each Special Project allocation amount)									
8. Cost Allocation Unit Rate (Line 4 / Line 7)									

1a	Support Services Costs (From Form J-380, Column 3)	
		(EDP 415)
1b.	Allocated Plant Maintenance (From Worksheet B4, Column 6, EDP 415, Line A)	
1c	Allocated Plant Operations (From Worksheet B4, Column 7, EDP 415, Line A)	
1d	Allocated Facilities (From Worksheet B4, Column 8, EDP 415, Line A)	
1.	Total Pupil Transportation Support Services Costs (Lines 1a + 1b + 1c + 1d)	

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
GENERAL EDUCATION														
Regular Education (K-12)	110	D|	//////////////	D|	D|	//////////////	//////////////	//////////////	D|	D|	D|	//////////////	D|	Col. 4, EDP 110
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A|	A|	A|	A|	//////////////	A|//////////	A|	A|	A|	//////////////	//////////////	A|	Col. 5, EDP 110
Alternative Schools	112	D|	//////////////	D|	D|	//////////////	//////////////	//////////////	D|	D|	D|	//////////////	D|	Col. 4, EDP 112
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A|	A|	A|	A|	//////////////	A|	A|	A|	A|	//////////////	//////////////	A|	Col. 5, EDP 112
Continuation Education	116	D|	//////////////	D|	D|	//////////////	//////////////	//////////////	D|	D|	D|	//////////////	D|	Col. 4, EDP 116
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A|	A|	A|	A|	//////////////	A|	A|	A|	A|	//////////////	//////////////	A|	Col. 5, EDP 116
Gifted and Talented Education	280	D|	//////////////	D|	D|	//////////////	//////////////	//////////////	D|	D|	D|	//////////////	D|	Col. 4, EDP 280
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A|	A|	A|	A|	//////////////	A|	A|	A|	A|	//////////////	//////////////	A|	Col. 5, EDP 280
Page 1 Subtotals: D (Documented)		|D|	////////// |D|	|D|	|D|	////////// |D|	////////// |D|	////////// |D|	|D|	|D|	|D|	////////// |D|	|D|	
A (Allocated)		|A|	|A|	|A|	|A|	////////// |A|	|A|	|A|	|A|	|A|	////////// |A|	////////// |A|	|A|	

****** WORKSHEET #4 ******

1988-1989

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
GENERAL EDUCATION (continued)														
Integration/Desegregation Program	117	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 117
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	A	//////////////	//////////////	A	Col. 5, EDP 117
Independent Study Centers	119	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 119
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	A	//////////////	//////////////	A	Col. 5, EDP 119
Opportunity Schools/Programs	120	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 120
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	A	//////////////	//////////////	A	Col. 5, EDP 120
ROC/P	121	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 121
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	A	//////////////	//////////////	A	Col. 5, EDP 121
Specialized Secondary Schools	122	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 122
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	A	//////////////	//////////////	A	Col. 5, EDP 122
SPECIAL EDUCATION														
Special Day Class	200	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	D	D	Col. 4, EDP 200
ALLOCATION FACTOR						//////////				//////////	//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 200
Resource Specialist	210	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 210
ALLOCATION FACTOR						//////////				//////////	//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 210
Designated Instruction and Services	220	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 220
ALLOCATION FACTOR						//////////				//////////	//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 220
Page 2 Subtotals: D (Documented)			//////////			//////////	//////////	//////////						
		D	D	D	D	D	D	D	D	D	D	D	D	
A (Allocated)						//////////					//////////	//////////		
		A	A	A	A	A	A	A	A	A	A	A	A	

****** WORKSHEET B4 ******　　1988-1989　　Page 3

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380)　　(Revised 4/89)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
SPECIAL EDUCATION (continued)														
Nonpublic Schools	230	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	D	//////////	D	Col. 4, EDP 230
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////		//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	A	//////////	//////////	//////////	No Entry
Program Specialists/Regionalized Services	240	D	//////////	//////////	D	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 240
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 240
Assessment Costs	245	//////////	//////////	//////////	D	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 245
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	NO ENTRY
Special Educ. Transportation	250	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	//////////	D	Col. 4, EDP 250
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////		//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	A	//////////	//////////	A	Col. 5, EDP 250
SPECIAL PROJECTS														
Drug Free Schools Act (PL99-570)	305	D	//////////	//////////	D	D	//////////	//////////	D	D	D	D	D	Col. 4, EDP 305
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 305
Job Training Partnership Act (JTPA)	295	D	//////////	//////////	D	D	//////////	//////////	D	D	D	D	D	Col. 4, EDP 295
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 295
Vocational Education Act	300	D	//////////	//////////	D	D	//////////	//////////	D	D	D	D	D	Col. 4, EDP 300
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 300
ECIA, Chapter I, Regular	320	D	//////////	//////////	D	D	//////////	//////////	D	D	D	D	D	Col. 4, EDP 320
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 320
Page 3 Subtotals: D (Documented)			//////////	//////////			//////////	//////////						
		D	D	D	D	D	D	D	D	D	D	D	D	
A (Allocated)											//////////	//////////		
		A	A	A	A	A	A	A	A	A	A	A	A	

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
SPECIAL PROJECTS (continued)														
ECIA, Chapter 1, Migrant	323	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 323
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 323
ECIA, Chapter 1, N & D	325	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 325
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 325
ECIA, Chapter 2	330	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 330
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 330
ECIA, Other	335	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 335
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 335
EESA (Math and Science)	340	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 340
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 340
EOA, Head Start	342	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 342
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 342
EOA, Other	344	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 344
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 344
Federal Immigration & Refugee Assistance Acts	341	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 341
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 341
Page 4 Subtotals: D (Documented)			///////////	///////////			///////////	///////////						
		D|	D|	D|	D|	D|	D|	D|	D|	D|	D|	D|	D|	
A (Allocated)										///////////	///////////	///////////		
		A|	A|	A|	A|	A|	A|	A|	A|	A|	A|	A|	A|	

****** W O R K S H E E T 8 4 ******

1988-1989

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
SPECIAL PROJECTS (continued)														
Legalization Assistance Grants (SLIAG)	310	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 310
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 310
Special Education Discretionary Grants	343	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 343
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 343
All Other Federal Projects	346	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 346
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 346
Administrator Training and Evaluation Program	351	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 351
ALLOCATION FACTOR		//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	
		//////////////	//////////////	//////////////	//////////////	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 351
Dropout Prevention and Recovery	356	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 356
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 356
Economic Impact Aid	345	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 345
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 345
Education Technology Assistance Grants	352	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 352
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 352
Mentor Teacher Program	353	D|	//////////////	//////////////	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 353
ALLOCATION FACTOR		//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	
		//////////////	//////////////	//////////////	//////////////	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 353
Page 5 Subtotals: D (Documented)			//////////	//////////			//////////	//////////						
		D|	D|	D|	D|	D|	D|	D|	D|	D|	D|	D|	D|	
A (Allocated)										//////////	//////////	//////////		
		A|	A|	A|	A|	A|	A|	A|	A|	A|	A|	A|	A|	

****** WORKSHEET 84 ****** 1988-1989 Page 6

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380) (Revised 4/89)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
SPECIAL PROJECTS (continued)														
Miller Unruh Reading Act	290	D	//////////////	//////////////	D	D	//////////////	//////////////	D	D	D	D	D	Col. 4, EDP 290
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 290
School Improvement Program	275	D	//////////////	//////////////	D	D	//////////////	//////////////	D	D	D	D	D	Col. 4, EDP 275
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 275
School Based Coordination Program (SBCP)	359	D	//////////////	//////////////	D	D	//////////////	//////////////	D	D	D	D	D	Col. 4, EDP 359
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 359
State Hospital Students-Special Education	362	D	//////////////	//////////////	D	D	//////////////	//////////////	D	D	D	D	D	Col. 4, EDP 362
ALLOCATION FACTOR											//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	A	//////////////	//////////////	A	Col. 5, EDP 362
Tenth Grade Counseling	355	D	//////////////	//////////////	D	D	//////////////	//////////////	D	D	D	D	D	Col. 4, EDP 355
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 355
All Other State Projects	357	D	//////////////	//////////////	D	D	//////////////	//////////////	D	D	D	D	D	Col. 4, EDP 357
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 357
All Local Projects	360	D	//////////////	//////////////	D	D	//////////////	//////////////	D	D	D	D	D	Col. 4, EDP 360
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 360
Page 6 Subtotals: D (Documented)			//////////	//////////			//////////	//////////						
		D	D	D	D	D	D	D	D	D	D	D	D	
A (A]located)											//////////	//////////		
		A	A	A	A	A	A	A	A	A	A	A	A	

****** WORK[illegible]EET #4 ******

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
AUXILIARY PROGRAMS														
Community Services	450	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	D|	D|	D|	D|	Col. 4, EDP 450
ALLOCATION FACTOR		///////////	///////////	///////////	///////////	///////////				///////////	///////////	///////////	///////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 450
Food Services	455	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	D|	//	D|	Col. 4, EDP 455
ALLOCATION FACTOR		///////////	///////////	///////////	///////////	///////////				///////////	///////////	///////////	///////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 455
Child Development Activities	458	D|	//////////////	D|	D|	//////////////	//////////////	//////////////	//////////////	D|	D|	D|	D|	Col. 4, EDP 458
ALLOCATION FACTOR						///////////				///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	//////////////	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 458
Nonagency Activities, Educational	461	D|	//////////////	D|	D|	D|	//////////////	//////////////	D|///////////	D|	D|	D|	D|	Col. 4, EDP 461
ALLOCATION FACTOR											///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	A|	Col. 5, EDP 461
Nonagency Activities, Other	463	D|	//////////////	D|	D|	D|	//////////////	//////////////	D|	D|	D|	D|	D|	Col. 4, EDP 463
ALLOCATION FACTOR										///////////	///////////	///////////	///////////	
		A|	A|	A|	A|	A|	A|	A|	A|	//////////////	//////////////	//////////////	A|	Col. 5, EDP 463
SUPPORT SERVICES PROGRAMS														
Instructional Administration	375	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	D|	//////////////	D|	Col. 4, EDP 375
ALLOCATION FACTOR		///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//	No Entry
Instructional Media	380	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	D|	//////////////	D|	Col. 4, EDP 380
ALLOCATION FACTOR		///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	///////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//	No Entry
			///////////				///////////	///////////						
Page 7 Subtotals: D (Documented)		|D|	|D|	|D|	|D|	|D|	|D|	|D|	|D|	|D|	|D|	|D|	|D|	
											///////////	///////////		
A (Allocated)		|A|	|A|	|A|	|A|	|A|	|A|	|A|	|A|	|A|	|A|	|A|	|A|	

****** WORKSHEET 84 ******
DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-300)

1988-1989

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-300 ENTRY LINE
SUPPORT SERVICES PROGRAMS (continued)														
School Administration	385	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 385
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Pupil Services	395	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 395
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Special Projects Admin	398	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 398
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Plant Maintenance	405	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 405
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Plant Operations	410	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 410
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Pupil Transportation	415	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 415
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 415
FACILITIES														
All Other Costs	460	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 467
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Page 8 Subtotals: D (Documented)		D	////////// D	D	D	////////// D	////////// D	////////// D	D	D	D	////////// D	D	
A (Allocated)		A	A	A	A	////////// A	A	A	A	A	////////// A	////////// A	A	

****** WORKSHEET #4 ******

1988-1989

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
ADULT EDUCATION FUND														
Adult Education Fund	425	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 425
ALLOCATION FACTOR						///////////				///////////	///////////	///////////	///////////	
		A	A	A	A	//////////////	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 425
CAFETERIA FUND														
Cafeteria Fund	426	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	D	//////////////	D	Col. 4, EDP 426
ALLOCATION FACTOR		///////////	///////////	///////////	///////////	///////////				///////////	///////////	///////////	///////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 426
CHILD DEVELOPMENT FUND														
Child Development Fund	427	D	//////////////	D	D	//////////////	//////////////	//////////////	D	D	D	//////////////	D	Col. 4, EDP 427
ALLOCATION FACTOR						///////////					///////////	///////////	///////////	
		A	A	A	A	//////////////	A	A	A	A	//////////////	//////////////	A	Col. 5, EDP 427
Page 9a Subtotals: D (Documented)		D	/////////// D	D	D	/////////// D	/////////// D	/////////// D	D	D	D	/////////// D	D	
A (Allocated)		A	A	A	A	/////////// A	A	A	A	A	/////////// A	/////////// A	A	

PAGE 9 TOTALS:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Pages 1-8 & Page 9a Subtotals: D (Documented) J-380 Entry Line - Enter as a Negative amount in Column 4, EDP:	EDP 376	/////////// EDP 380	EDP 386	EDP 393	EDP 399	/////////// EDP 405	/////////// EDP 410	EDP 467	EDP 416	EDP 402	EDP 456	
Pages 1-8 & Page 9a Subtotals: A (Allocated) J-380 Entry Line - Enter as a Negative amount in Column 5, EDP:	EDP 376	EDP 380	EDP 386	EDP 393	EDP 399	EDP 405	EDP 410	EDP 467	EDP 416	/////////// EDP 402	/////////// EDP 456	

continued on next page

****** WORKSHEET #4 ******

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-380)

1988-1989

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Projects Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-380 ENTRY LINE
SUPPORT SERVICES PROGRAMS - RESIDUAL														
District Administration- (Residual)	400	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	D|	//////////////	D|	No Entry
ALLOCATION FACTOR		////////////	////////////	////////////	////////////	////////////				////////////	////////////	////////////	////////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	A|	A|	A|	//////////////	//////////////	//////////////	A|	No Entry
Centralized Data Processing- (Residual)	402	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//	No Entry
ALLOCATION FACTOR		////////////	////////////	////////////	////////////	////////////				////////////	////////////	////////////	////////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	A|	A|	A|	//////////////	//////////////	//////////////	A|	No Entry
Plant Maintenance- (Residual)	405	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//	No Entry
ALLOCATION FACTOR		////////////	////////////	////////////	////////////	////////////				////////////	////////////	////////////	////////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	A|	A|	A|	//////////////	//////////////	//////////////	A|	No Entry
Plant Operations- (Residual)	410	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//	No Entry
ALLOCATION FACTOR		////////////	////////////	////////////	////////////	////////////				////////////	////////////	////////////	////////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	A|	A|	A|	//////////////	//////////////	//////////////	A|	No Entry
Page 10 Subtotals: D (Documented)		//////////// |D|	//////////// |D|	//////////// |D|	//////////// |D|	//////////// |D|	//////////// |D|	//////////// |D|	//////////// |D|	//////////// |D|	|D|	//////////// |D|	|D|	
A (Allocated)		//////////// |A|	//////////// |A|	//////////// |A|	//////////// |A|	//////////// |A|	|A|	|A|	|A|	//////////// |A|	//////////// |A|	//////////// |A|	|A|	

GRAND TOTALS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Page 9 Totals & Page 10 Subtotals Must agree with page 1, line 3 D (Documented)		////////////				////////////	////////////					
										Must agree with: Totals	Totals	
Page 9 Totals & Page 10 Subtotals Must agree with page 1, line 4 A (Allocated)										////////////	////////////	

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

|___|__________|______|___|

__________________________School District __________________________County, California

Type of Program/Activity	EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
								(Optional)	(Optional)
TOTAL SPECIAL EDUCATION MASTER PLAN COSTS (from Form J-380, line EDP 260)	701								
TOTAL SPECIAL EDUCATION DISCRETIONARY GRANT COSTS FOR INFANT PROGRAMS (from Form J-380, portion of line EDP 343 related to Infant Programs)	704								
TOTAL SPECIAL EDUCATION COSTS TO BE DISTRIBUTED	707								
A. SPECIAL DAY CLASS COSTS									
1. Severely Handicapped/ Non-Infant Costs	710								
2. Non-Severely Handicapped/ Non-Infant Costs	713								
3. Infant Programs Costs	716								
TOTAL, Special Day Class (must equal J-380, line EDP 200)	719								
B. RESOURCE SPECIALIST COSTS									
1. Severely Handicapped/ Non-Infant Costs	722								
2. Non-Severely Handicapped/ Non-Infant Costs	725								
3. Infant Programs Costs	728								
TOTAL, Resource Specialist (must equal J-380, line EDP 210)	731								

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

______________________________School District ______________________________County, California

Type of Program/Activity	EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
								(Optional)	(Optional)
C. DESIGNATED INSTRUCTION AND SERVICES COSTS									
1. Severely Handicapped/ Non-Infant Costs	734								
2. Non-Severely Handicapped/ Non-Infant Costs	737								
3. Infant Programs Costs	740								
TOTAL, Designated Instruction Services Costs (must equal J-380, line EDP 220)	743								
D. NONPUBLIC SCHOOLS COSTS									
1. Severely Handicapped/ Non-Infant Costs	746								
2. Non-Severely Handicapped/ Non-Infant Costs	749								
3. Infant Programs Costs	752								
TOTAL, Nonpublic Schools Costs (must equal J-380, line EDP 230)	755								
E. ASSESSMENT COSTS									
1. Severely Handicapped/ Non-Infant Costs	758	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
2. Non-Severely Handicapped/ Non-Infant Costs	761	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
3. Infant Programs Costs	764	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
4. Non-placement Costs	766	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
TOTAL, Assessment Costs (must equal J-380, line EDP 245) (E)	767	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx		xxxxxxxxxxxxxx			

409

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

________________ School District ________________ County, California

Type of Program/Activity	EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
								(Optional)	(Optional)
F. SUMMARY TOTALS									
1. Severely Handicapped/ Non-Infant Costs (A1+B1+C1+D1+E1) (F1)	770								
2. Non-Severely Handicapped/ Non-Infant Costs (A2+B2+C2+D2+E2) (F2)	774								
3. Infant Programs Costs (A3+B3+C3+D3+E3)	777								
PL 94-142 Discretionary Grant Costs for Infant Programs (From page SE-1)	780								
TOTAL, Infant Costs (F3)	783								
4. Non-placement Costs (F4)	777	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
G. REGIONALIZED SERVICES/ PROGRAM SPECIALISTS COSTS (Total costs from J-380, line EDP 240)	786								
H. SPECIAL EDUCATION TRANSPORTATION COSTS (Total costs from J-380, line EDP 250)	790	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx					
TOTAL SPECIAL EDUCATION COSTS DISTRIBUTED (E + F1 + F2 + F3 + F4 + G + H)	800								

****** WORKSHEET #SE ******

1988-89

SPECIAL EDUCATION SUPPLEMENTAL INFORMATION: DEVELOPMENT OF COST DISTRIBUTION FACTORS: DISTRIBUTION OF COSTS (J-380/-580/-780-SE)

		COST DISTRIBUTION FACTORS					DIRECT COSTS				DOCUMENTED DIRECT SUPPORT COSTS				ALLOCATED DIRECT SUPPORT COSTS			
Special Education Programs	EDP NO.	SEVERELY HANDICAPPED FACTOR (1)	NON-SEVERELY HANDICAPPED FACTOR (2)	INFANT FACTOR (3)	TOTAL FACTORS (4)		SEVERELY HANDICAPPED COSTS (5)	NON-SEVERELY HANDICAPPED COSTS (6)	INFANT COSTS (7)	TOTAL DIRECT COSTS (8)	SEVERELY HANDICAPPED COSTS (9)	NON-SEVERELY HANDICAPPED COSTS (10)	INFANT COSTS (11)	TOTAL DOCUMENTED SUPPORT COSTS (12)	SEVERELY HANDICAPPED COSTS (13)	NON-SEVERELY HANDICAPPED COSTS (14)	INFANT COSTS (15)	TOTAL ALLOCATED SUPPORT COSTS (16)
SPECIAL DAY CLASS	200					A	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Actual Direct Costs & Documented Support Costs						B									//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: F.T.E. TEACHERS						D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)						F												
TOTAL COSTS (Line B + Line F)						G												
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 710	Columns 1,3 EDP 713	Columns 1,3 EDP 716	Columns 1,3 EDP 719	Column 4, EDP 710	Column 4, EDP 713	Column 4, EDP 716	Column 4, EDP 719	Column 5, EDP 710	Column 5, EDP 713	Column 5, EDP 716	Column 5, EDP 719
RESOURCE SPECIALIST	210					A	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Actual Direct Costs & Documented Support Costs						B									//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: STUDENT HOURS						D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)						F												
TOTAL COSTS (Line B + Line F)						G												
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 722	Columns 1,3 EDP 725	Columns 1,3 EDP 728	Columns 1,3 EDP 731	Column 4, EDP 722	Column 4, EDP 725	Column 4, EDP 728	Column 4, EDP 731	Column 5, EDP 722	Column 5, EDP 725	Column 5, EDP 728	Column 5, EDP 731

412

413

****** W O R K S H E E T I SE ******

1988-89

SPECIAL EDUCATION SUPPLEMENTAL INFORMATION: DEVELOPMENT OF COST DISTRIBUTION FACTORS: DISTRIBUTION OF COSTS (J-380/-580/-780-SE)

Special Education Programs	EDP NO.	COST DISTRIBUTION FACTORS					DIRECT COSTS				DOCUMENTED DIRECT SUPPORT COSTS				ALLOCATED DIRECT SUPPORT COSTS			
		SEVERELY HANDICAPPED FACTOR (1)	NON-SEVERELY HANDICAPPED FACTOR (2)	INFANT FACTOR (3)	TOTAL FACTORS (4)		SEVERELY HANDICAPPED COSTS (5)	NON-SEVERELY HANDICAPPED COSTS (6)	INFANT COSTS (7)	TOTAL DIRECT COSTS (8)	SEVERELY HANDICAPPED COSTS (9)	NON-SEVERELY HANDICAPPED COSTS (10)	INFANT COSTS (11)	TOTAL DOCUMENTED SUPPORT COSTS (12)	SEVERELY HANDICAPPED COSTS (13)	NON-SEVERELY HANDICAPPED COSTS (14)	INFANT COSTS (15)	TOTAL ALLOCATED SUPPORT COSTS (16)
DESIGNATED INSTRUCTION AND SERVICES	220					A	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Actual Direct Costs & Documented Support Costs						B									//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: STUDENT HOURS						D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)						F												
TOTAL COSTS (Line B + Line F)						G												
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 734	Columns 1,3 EDP 737	Columns 1,3 EDP 740	Columns 1,3 EDP 743	Column 4, EDP 734	Column 4, EDP 737	Column 4, EDP 740	Column 4, EDP 743	Column 5, EDP 734	Column 5, EDP 737	Column 5, EDP 740	Column 5, EDP 743
NONPUBLIC SCHOOLS	230					A	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Actual Direct Costs & Documented Support Costs						B									//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: STUDENTS ENROLLED						D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)						F												
TOTAL COSTS (Line B + Line F)						G												
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 746	Columns 1,3 EDP 749	Columns 1,3 EDP 752	Columns 1,3 EDP 755	Column 4, EDP 746	Column 4, EDP 749	Column 4, EDP 752	Column 4, EDP 755	Column 5, EDP 746	Column 5, EDP 749	Column 5, EDP 752	Column 5, EDP 755

414

415

APPENDIX M:

STATE DEPARTMENT OF EDUCATION J-580 FORMS AND INSTRUCTIONS

(For Worksheets No. 1 through 4, please refer to Appendix L.)

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN RENUMBERED. THE PAGE NUMBERS ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT

FORMS AND INSTRUCTIONS FOR PREPARATION OF THE
J-580
ANNUAL PROGRAM COST DATA REPORT

Enclosed are the following forms and instructions for preparation of the Annual Program Cost Data Report.

1. Form J-580 and Instructions	Annual Program Cost Data Report
2. Worksheet #1 and Instructions (green)	Development of Direct Support Cost Allocation Factors
3. Worksheet #2 and Instructions (blue)	Determination of Adjustments to Special Projects Donor Authorized Charges
4. Worksheet #3 and Instructions (pink)	Determination of Documented Direct Support Costs
5. Worksheet #4 and Instructions (yellow)	Distribution of Direct Support Costs
6. Form J-580-SE, Worksheet SE, and Instructions (buff)	Annual Program Cost Data Report Supplement--Special Education Programs
7. J-580 Technical Checklist	

GENERAL INFORMATION

1. One original of each form and worksheet is provided. It is suggested that working copies be made of these documents since additional sets will not be available.

2. Do not enter data into any cells that have been blocked out.

3. Throughout these instructions, reference is made to the *California School Accounting Manual*. The 1988 edition should be used. Further information can be found in the the "Program Cost Accounting Questions and Answers" issued by the State Department of Education. The 1989 Questions and Answers document replaces the several sets of questions and answers issued by the Department in 1986.

4. The original set of all forms and worksheets are to be transmitted to the State Department of Education. One set should be retained for the county office files.

GENERAL PROCEDURES

Preparation of the J-580 will be simplified if the forms are completed in the following order:

Step 1 -	Develop the direct support cost allocation factors using Worksheet #1 (green).
Step 2 -	Complete Column 1 (Direct Charges) of Form J-580.
Step 3 -	Develop the adjustments to the Special Projects donor-authorized charges using Worksheets #2 (blue). Enter the appropriate amounts into Column 2 (Adjustments for Special Projects Charges in Column 1) of Form J-580.
Step 4 -	Complete Column 3 of Form J-580 by entering the sum of Columns 1 and 2.
Step 5 -	Determine the total support costs to be distributed as Documented Direct Support using Worksheets #3 (pink).
Step 6 -	Distribute the Allocated and Documented Direct Support costs using Worksheet #4 (yellow). Enter the appropriate totals into Column 4 (Documented Direct Support Costs) and Column 5 (Allocated Direct Support Costs) of Form J-580.
Step 7 -	Complete Column 6 of Form J-580 by entering the sums of Columns 3, 4, and 5.
Step 8 -	Compute the indirect cost rate using the formula on page 6.
Step 9 -	OPTIONAL: Compute and enter the indirect costs to be charged to each program in Column 7. The residual amounts in General Support, Support to Other Funds and Facilities, Rents and Leases will become zero as all these costs are distributed. Add across Columns 6 and 7 and enter the results in column 8.
Step 10 -	Complete Form J-580-SE using Worksheet SE.
Step 11 -	Review the completed J-580 report using the J-580 Technical Checklist.

FORM J-580: ANNUAL PROGRAM COST DATA REPORT

INSTRUCTIONS

The purpose of the Annual Program Cost Data Report is to provide the means for charging direct costs to all appropriate programs and projects, and the subsequent distribution of direct support and indirect support costs from support service programs to the various user programs. This provides the means for assessing the fiscal impact of operating all such programs and projects. This kind of cost identification is critical to the development of a meaningful cost reporting system for use by state and local decision makers.

PROCEDURES

1a. COMPLETE COLUMN 1, "DIRECT CHARGES"

A. Enter the Direct Costs for all Instructional, Support Service, Services to School Districts, Auxiliary, Facilities, and Other Outgo programs. Direct Costs must be reported in accordance with the California School Accounting Manual. Refer to page 4-2, "Program Classification Definitions," and page 4-2, "Direct Costs, Direct Support Costs, and Indirect Costs Distribution."

B. Enter the donor-authorized charges for all Special Projects. Report only costs expressly funded by the donor, including direct costs, direct support costs, and indirect costs. These amounts should agree with the financial reports submitted to the donor agencies.

C. Enter in the Section "Less Support to:" the total of direct support costs and indirect costs actually transferred to the Cafeteria Fund and Child Development Fund. Refer to the attachment to these instructions for further information on reporting support transfers to this fund.

D. Total column 1 and verify that the total for this column agrees with the total in Form J-401 Summary, column C, lines B-10 (EDP 857) plus D-1b (EDP 903) plus D-2b (EDP 967).

1b. Routine Repair and Maintenance Fund COMPLETE COLUMN 1a, "DIRECT CHARGES"

A. Enter the Direct Costs for all Maintenance and Other Outgo programs. Direct Costs must be reported in accordance with the California School Accounting Manual. Refer to page 4-2, "Program Classification Definitions," and page 4-20, "Direct Costs, Direct Support Costs, and Indirect Costs Distribution."

B. Total column 1b and verify that the total for this column agrees with Form J-408 Summary, column C, lines B-10 (EDP 857) plus D-1b (EDP 903) plus D-2b (EDP 967).

2. COMPLETE COLUMN 2, "ADJUSTMENTS FOR SPECIAL PROJECTS CHARGES IN COLUMN 1"

   A. Develop the adjustments to Special Projects direct charges using Worksheet #2 (blue) in accordance with the instructions provided. Enter the appropriate totals in column 2 of Form J-580.

   B. Total column 2. The total for this column must net to zero.

3. COMPLETE COLUMN 3, "ADJUSTED DIRECT COSTS"

   A. For each program add across columns 1a, 1b, and 2, and enter the results in column 3.

   B. Total column 3 and verify that the total for column 3 is the same as the sum of the totals of columns 1a and 1b.

4. COMPLETE COLUMN 4, "DOCUMENTED DIRECT SUPPORT COSTS," AND COLUMN 5, "ALLOCATED DIRECT SUPPORT COSTS"

   A. Develop the documented and allocated direct support costs using Worksheet #1, (green), Worksheet #3 (pink), and Worksheet #4 (yellow) in accordance with the instructions provided for each. Enter the appropriate totals from Worksheet #4 in Columns 4 and 5 of Form J-580.

   B. Total column 4. The total for this column must net to zero.

   C. Total column 5. The total for this column must net to zero.

5. COMPLETE COLUMN 6, "TOTAL DIRECT AND DIRECT SUPPORT COSTS"

   A. For each program, add across columns 3, 4, and 5, and enter the results in column 6.

   B. Total column 6 and verify that the total for column 6 is the same as the total for column 3.

6. COMPUTE THE INDIRECT COST RATES

A. Determine the indirect cost rate using the following steps (Note: This formula appears on page 6 of Form J-580):

Step 1: Total and record the support costs reported in column 6 for the following:

Support Services	EDP 422	(designated "d")
Support to Other Funds	EDP 445	(designated "f")
Facilities-Rents & Leases	EDP 467	(designated "g")

Step 2: Total and record the direct costs and direct support costs for the following programs as reported in column 6:

Instruction Programs	EDP 270	(designated "a")
Special Projects	EDP 370	(designated "b")
Services To School Dist.	EDP 423	(designated "c")
Auxiliary Programs	EDP 465	(designated "e")

Step 3 Divide the sum of the amounts in Step 1 (above) by the sum of the amounts in Step 2 (above) and carry the result to six (6) decimal places. THIS REPRESENTS THE STATE INDIRECT COST RATE.

7. COMPLETE COLUMN 7, "INDIRECT COSTS" (COMPLETION OF THIS COLUMN IS OPTIONAL)

A. Allocate indirect costs to all Instructional Programs, Special Projects, and Auxiliary Programs. Apply the rate obtained in Step 3 (above) to the total costs of each Instructional Program, Special Project, and Auxiliary Program reported in column 6.

B. For indirect costs transferred to the Cafeteria Fund or the Child Development Fund, enter into column 7 the portion of the negative amount shown in column 6, which represents indirect costs charged to this fund. If the amount in column 6 is positive, enter zero (0) in column 7.

C. Total column 7. The total for this column must net to zero (0).

8. COMPLETE COLUMN 8, "TOTAL PROGRAM" (COMPLETION OF THIS COLUMN IS OPTIONAL)

A. For each program, add across columns 6 and 7 and enter the results in column 8.

B. Total column 8. Verify that the total for column 8 is the same as the total for columns 3, and 6.

9. DETERMINE WHETHER FORM J-580-SE NEEDS TO BE COMPLETED

If special education program costs were reported by the LEA, indicate on page 6 of Form J-580 whether or not programs were operated only for non-severely handicapped pupils. If the answer is "no" (i.e., if programs were operated for severely handicapped pupils), Form J-580-SE, Annual Program Cost Data Report Supplement--Special Education Programs, must also be completed.

10. REVIEW THE COMPLETED REPORT

Use the J-580 Technical Checklist to review the completed Form J-580 Annual Program Cost Data Report.

11. TRANSMITTAL OF FORM J-580

This report shall be prepared in duplicate. One copy shall be retained in the county superintendent of schools files. After examination and approval, the county superintendent of schools shall forward the original of this report to the Office of Management Reports and Analysis, P. O. Box 944272, Sacramento, California 94244-2720; or, for hand delivered reports, room 590 of 560 "J" Street, Sacramento, California. The report shall be filed with the State no later than September 20, 1989.

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-580 (Rev 4/89)

1988-89
Annual Program Cost Data Report
County School Service Fund Expenditures

|__|______|____|__|

________________________ County, California

Type of Program/Activity	EDP No.	Direct Charges General Fund (1a)	Direct Charges Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
INSTRUCTIONAL PROGRAMS									(Optional)	(Optional)
General Education										
Regular Education (K-12)	110		xxxxxxxxxxxx	-						
Community Schools	123		xxxxxxxxxxxx	-						
County Jails	124		xxxxxxxxxxxx	-						
Gifted and Talented Education	280		xxxxxxxxxxxx	-						
Handicapped Adults	126		xxxxxxxxxxxx	-						
Juvenile Hall	118		xxxxxxxxxxxx	-						
Opportunity Schools/Programs	120		xxxxxxxxxxxx	-						
Pregnant Minors	125		xxxxxxxxxxxx	-						
ROC/P	121		xxxxxxxxxxxx	-						
Specialized Secondary Schools	122		xxxxxxxxxxxx	-						
TOTAL, General Education	130		xxxxxxxxxxxx	-						
Special Education (Including PL94-142 Local Entitlement Expenditures)										
Special Day Class	200		xxxxxxxxxxxx	-						
Resource Specialist	210		xxxxxxxxxxxx	-						
Designated Instruction and Services	220		xxxxxxxxxxxx	-						
Nonpublic Schools	230		xxxxxxxxxxxx	-						
Program Specialists/ Regionalized Services	240		xxxxxxxxxxxx	-						
Assessment Costs	245	xxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx		xxxxxxxxxxxx			
Special Educ. Transportation	250	xxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx					
TOTAL, Special Education	260		xxxxxxxxxxxx	-						
TOTAL, INSTRUCTIONAL PROGRAMS	270		xxxxxxxxxxxx	-				(a)		

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-580 (Rev 4/89)

1988-89
Annual Program Cost Data Report
County School Service Fund Expenditures

________________County, California

Type of Program/Activity	EDP No.	Direct Charges		Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
		General Fund (1a)	Rtn. Repair and Maint. Fund (1b)							
SPECIAL PROJECTS		DONOR AUTHORIZED CHARGES							(Optional)	(Optional)
Federal Projects:										
Drug Free Schools Act (PL99-570)	305		XXXXXXXXXXXX							
Job Training Partnership Act (JTPA)	295		XXXXXXXXXXXX							
Vocational Education Act	300		XXXXXXXXXXXX							
ECIA										
Chapter 1, Migrant	323		XXXXXXXXXXXX							
Chapter 1, N & D	325		XXXXXXXXXXXX							
Chapter 2	330		XXXXXXXXXXXX							
Other	335		XXXXXXXXXXXX							
EOA										
Head Start	342		XXXXXXXXXXXX							
Other	344		XXXXXXXXXXXX							
Federal Immigration and Refugee Acts	341		XXXXXXXXXXXX							
Legalization Assistance Grants (SLIAG)	310		XXXXXXXXXXXX							
Special Education Discretionary Grants	343		XXXXXXXXXXXX							
All Other Federal Projects	346		XXXXXXXXXXXX							
TOTAL, Federal Projects	348		XXXXXXXXXXXX							
State Projects:										
Administrator Training and Evaluation Program	351		XXXXXXXXXXXX							
Dropout Prevention & Recovery	356		XXXXXXXXXXXX							
Mentor Teacher Program	353		XXXXXXXXXXXX							
School Improvement Program	275		XXXXXXXXXXXX							

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380 (Rev 4/89)

1988-89
Annual Program Cost Data Report
County School Service Fund Expenditures

________________________County, California

Type of Program/Activity	EDP No.	Direct Charges: General Fund (1a)	Direct Charges: Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
SPECIAL PROJECTS(continued) State Projects(continued)		DONOR AUTHORIZED CHARGES							(Optional)	(Optional)
School Based Coordination Program (SBCP)	359		xxxxxxxxxxxx							
State Hospital Students-Special Education	362		xxxxxxxxxxxx							
All Other State Projects	357		xxxxxxxxxxxx							
TOTAL, State Projects	358		xxxxxxxxxxxx							
Local Projects: All Local Projects	368		xxxxxxxxxxxx							
TOTAL, SPECIAL PROJECTS	370		xxxxxxxxxxxx					(b)		
SERVICES TO SCHOOL DISTRICTS Instructional Services										
Instructional Administration	374		xxxxxxxxxxxx	xxxxxxxxxxxx						
Instructional Media	379		xxxxxxxxxxxx	xxxxxxxxxxxx						
School Administration	384		xxxxxxxxxxxx	xxxxxxxxxxxx						
TOTAL, Instructional Services	387		xxxxxxxxxxxx	xxxxxxxxxxxx						
Pupil Services	394		xxxxxxxxxxxx	xxxxxxxxxxxx						
Special Education Assessment Costs	396		xxxxxxxxxxxx	xxxxxxxxxxxx			xxxxxxxxxxxx			
General Services General Administration	397		xxxxxxxxxxxx	xxxxxxxxxxxx						
TOTAL, SERVICES TO SCHOOL DISTRICTS	423		xxxxxxxxxxxx	xxxxxxxxxxxx				(c)		

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-580 (Rev 4/89)

1988-89
Annual Program Cost Data Report
County School Service Fund Expenditures

________________________ County, California

Type of Program/Activity	EDP No.	Direct Charges General Fund (1a)	Direct Charges Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
SUPPORT SERVICES PROGRAMS									(Optional)	(Optional)
Instructional Support										
Instructional Administration										
Direct/Direct Support Costs	375		XXXXXXXXXXXX	+			XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
Distribution of Support	376	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX
Instructional Media	380		XXXXXXXXXXXX	+				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
School Administration										
Direct/Direct Support Costs	385		XXXXXXXXXXXX	+			XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
Distribution of Support	386	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX
Pupil Services										
Direct/Direct Support Costs	395		XXXXXXXXXXXX	+			XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
Distribution of Support	393	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX
Special Projects Administration										
Direct/Direct Support Costs	398		XXXXXXXXXXXX	+			XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
Distribution of Support	399	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX
General Support										
County Office Administration	400		XXXXXXXXXXXX	+		XXXXXXXXXXXX	XXXXXXXXXXXX			XXXXXXXXXXXX
Centralized Data Processing	402		XXXXXXXXXXXX	+			XXXXXXXXXXXX			XXXXXXXXXXXX
Plant Maintenance										
Direct/Direct Support Costs	405			+			XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
Less: Distribution of Support	406	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL, Plant Maintenance	407			+						XXXXXXXXXXXX
Plant Operations										
Direct/Direct Support Costs	410		XXXXXXXXXXXX	+			XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
Less: Distribution of Support	411	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL, Plant Operations	412		XXXXXXXXXXXX	+						XXXXXXXXXXXX

429

430

1988-89
Annual Program Cost Data Report
County School Service Fund Expenditures

______________________County, California

Type of Program/Activity	EDP No.	Direct Charges General Fund (1a)	Direct Charges Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
SUPPORT SERVICES PROGRAMS (continued)										
General Support (continued)									(Optional)	(Optional)
Pupil Transportation Direct/Direct Support Costs	415		xxxxxxxxxxxx	*					xxxxxxxxxxxx	xxxxxxxxxxxx
Distribution of Support	416	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx				xxxxxxxxxxxx	xxxxxxxxxxxx
TOTAL, SUPPORT SERVICES	422		xxxxxxxxxxxx	*				(d)		xxxxxxxxxxxx
Less Support to: Child Development Fund	427		xxxxxxxxxxxx	xxxxxxxxxxxx						xxxxxxxxxxxx
TOTAL, Support to Other Funds	445		xxxxxxxxxxxx	xxxxxxxxxxxx				(f)		xxxxxxxxxxxx
AUXILIARY PROGRAMS										
Community Services	450		xxxxxxxxxxxx	*						
Retiree Benefits	453		xxxxxxxxxxxx	*		xxxxxxxxxxxx	xxxxxxxxxxxx			
Food Services Direct/Direct Support Costs	455		xxxxxxxxxxxx	*					xxxxxxxxxxxx	xxxxxxxxxxxx
Less: Distribution of Support	456	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx		xxxxxxxxxxxx		xxxxxxxxxxxx	xxxxxxxxxxxx
TOTAL, Food Services	457		xxxxxxxxxxxx	*						
Child Development Activities	458		xxxxxxxxxxxx	*						
Nonagency Activities Educational	461		xxxxxxxxxxxx	*						
Nonagency Activities Other	463		xxxxxxxxxxxx	*						
TOTAL, AUXILIARY PROGRAMS	465		xxxxxxxxxxxx	*				(e)		

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-580 (Rev 4/89)

1988-89
Annual Program Cost Date Report
County School Service Fund Expenditures

____________________ County, California

Type of Program/Activity	EDP No.	Direct Charges General Fund (1a)	Direct Charges Rtn. Repair and Maint. Fund (1b)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
FACILITIES									(Optional)	(Optional)
Rents and Leases	467		XXXXXXXXXXXX	+				(g)		XXXXXXXXXXXX
All Other Costs	468		XXXXXXXXXXXX	+					XXXXXXXXXXXX	
TOTAL, FACILITIES	469		XXXXXXXXXXXX	+						
OTHER OUTGO										
Tuition	475		XXXXXXXXXXXX	+		XXXXXXXXXXXX	XXXXXXXXXXXX		XXXXXXXXXXXX	
All Other Outgo	480			+		XXXXXXXXXXXX	XXXXXXXXXXXX		XXXXXXXXXXXX	
TOTAL, OTHER OUTGO	485			+		XXXXXXXXXXXX	XXXXXXXXXXXX		XXXXXXXXXXXX	
TOTAL, COUNTY SCHOOL SERVICE AND ROUTINE REPAIR AND MAINTENANCE FUNDS	500			XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX		XXXXXXXXXXXX	

Inrestricted Rate:

$$\frac{(d) + (f) + (g)}{(a) + (b) + (c) + (e)}$$

SPECIAL EDUCATION PROGRAM SUPPLEMENTARY INFORMATION (to be completed if Special Education Costs are reported on Page 1)
Did your county operate programs for Non-severely Handicapped Students ONLY:

☐ Yes

☐ If No, complete and submit Form J-580-SE

CERTIFICATION BY COUNTY SUPERINTENDENT

I hereby certify that, to the best of my knowledge and belief, this report is true and correct.

Signed ____________________ Date ____________

FOR SUPPLEMENTAL INFORMATION, PLEASE CONTACT

County Employee ____________________

Telephone Number ____________________
(Area) (Number) (Ext)

****** WORKSHEET #1 ****** 1988-89 Page 1

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-580) (Revised 4/89)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-580, Column 3) (14)
GENERAL EDUCATION															
Regular Education (K-12)	110												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Community Schools	123												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
County Jails	124												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Gifted and Talented Pupils	200												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Handicapped Adults	126												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Juvenile Hall	118												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Opportunity Schools/Programs	120												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Pregnant Minors	125												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
ROC/P	121												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Specialized Secondary Schools	122												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
SUBTOTAL, GENERAL EDUCATION													//////////	//////////	//////////
Subtotal, Factors Excluded		//////////					//////////				//////////		//////////	//////////	//////////
SPECIAL EDUCATION															
Special Day Class	200										//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	//////////

****** WORKSHEET B1 ******

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-580)

1988-89

(Revised 4/89)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-580, Column 3) (14)
SPECIAL EDUCATION (continued)															
Resource Specialist	210										//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	//////////
Designated Instruction and Services	220										//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	//////////
Nonpublic Schools	230	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////			//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////		//////////	//////////	//////////
Program Specialists/Regionalized Services	240	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Assessment Costs	245	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Special Educ. Transportation	250	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////			//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////		//////////	//////////	//////////
SUBTOTAL, SPECIAL EDUCATION													//////////	//////////	//////////
Subtotal, Factors Excluded		//////////					//////////				//////////		//////////	//////////	//////////
SPECIAL PROJECTS															
Drug Free Schools Act (PL99-570)	305										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
Job Training Partnership Act (JTPA)	295										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
Vocational Education Act	300										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
ECIA, Chapter 1, Migrant	323										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
ECIA, Chapter 1, N & D	325										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	

****** WORKSHEET 81 ****** 1988-89
DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-580) (Revised [illegible]/89)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-580, Column 3) (14)
SPECIAL PROJECTS (continued)															
ECIA, Chapter 2	330										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
ECIA, Other	335										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
EOA, Head Start	342										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
EOA, Other	344										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
Federal Immigration & Refugee Assistance Acts	341										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
Legalization Assistance Grants (SLAIG)	310										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
Special Education Discretionary Grants	343										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
All Other Federal Projects	346										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
Administrator Training and Evaluation Program	351	///////////	///////////	///////////	///////////	///////////					///////////	///////////			
FACTORS EXCLUDED		///////////	///////////	///////////	///////////	///////////	///////////				///////////	///////////	///////////	///////////	
Dropout Prevention and Recovery	356										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
Mentor Teacher Program	353	///////////	///////////	///////////	///////////	///////////					///////////	///////////			
FACTORS EXCLUDED		///////////	///////////	///////////	///////////	///////////	///////////				///////////	///////////	///////////	///////////	
School Improvement Program	275										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	
School Based Coordination Program (SBCP)	359										///////////	///////////			
FACTORS EXCLUDED		///////////					///////////				///////////	///////////	///////////	///////////	

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-580)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-580, Column 3) (14)
SPECIAL PROJECTS (continued)															
State Hospital Students-Special Education	362														
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	
All Other State Projects	357										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
All Local Projects	360										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
SUBTOTAL, SPECIAL PROJECTS															
Subtotal, Factors Excluded		//////////					//////////				//////////		//////////	//////////	
SERVICES TO SCHOOL DISTRICTS															
Instructional Administration	374	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Instructional Media	373	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
School Administration	384	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Pupil Services	394	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Special Education Assessment Costs	396	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
General Administration	399	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
SUBTOTAL, SVS TO SCHOOL DISTRICTS		//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
Subtotal, Factors Excluded		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
AUXILIARY PROGRAMS															
Community Services	450	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////

441

442

****** WORKSHEET 81 ******
DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-580)

1988-89

Page 5
(Revised 4/89)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-580, Column 3) (14)
AUXILIARY PROGRAMS (continued)															
Food Services	456	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Child Development Activities	458										//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	//////////
Nonagency Activities, Educational	461														
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	
Nonagency Activities, Other	463										//////////	//////////			
FACTORS EXCLUDED		//////////					//////////				//////////	//////////	//////////	//////////	
SUBTOTAL, AUXILIARY PROGRAMS															
Subtotal, Factors Excluded		//////////					//////////				//////////		//////////		
SUPPORT SERVICES PROGRAMS															
Instructional Administration	375	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Instructional Media	380	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
School Administration	385	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Pupil Services	395	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Special Projects Admin	398	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Pupil Transportation	415	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
County Office Administration-(Residual)	400	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////

****** WORKSHEET B1 ******

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-580)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-580, Column 3) (14)
SUPPORT SERVICES PROGRAMS (continued)															
Centralized Data Processing-(Residual)	402	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Plant Maintenance-(Residual)	405	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
Plant Operations-(Residual)	410	//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
SUBTOTAL, SUPPORT SERVICES PROGRAMS		//////////	//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	//////////
Subtotal, Factors Excluded		//////////	//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	//////////
CHILD DEVELOPMENT FUND															
Child Development	427												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
GRAND TOTAL, COST ALLOCATION FACTORS													//////////	//////////	
Grand Total, Factors Excluded		//////////	FACTOR A	FACTOR B	FACTOR C	FACTOR D	//////////	FACTOR E	FACTOR F	FACTOR G	//////////	FACTOR H	//////////	//////////	FACTOR I

445

446

******* WORKSHEET 82a ******* 1988-89 ADJUSTMENT TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED CHARGES (J-500) Page 1 (Revised 4/89

FEDERAL PROJECTS	Drug Free Schools Act (PL99-570) EDP 305	Job Training Partnership Act (JTPA) EDP 295	Vocational Education Act EDP 300	E C I A				E O A		Federal Immigration and Refugee Acts EDP 341	Legalization Assistance Grants (SLIAG) EDP 310	Special Education Discretionary Grants EDP 343	All Other Federal Projects EDP 346	Sub-total Page 1
				Chapter 1, Migrant EDP 323	Chapter 1, N & D EDP 325	Chapter 2 EDP 330	Other EDP 335	Head Start EDP 342	Other EDP 344					
1. Donor Authorized Charges (from Form J-500, Column 1)														
2. Donor Authorized Instructional Activities														
3. Donor Authorized Non-Instructional Activities (Row 1 - Row 2)														

DISTRIBUTION OF DONOR AUTHORIZED NON-INSTRUCTIONAL ACTIVITIES (Row 3) TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

Instructional Administration														
Instructional Media														
School Administration														
Pupil Services														
Special Projects Administration														
County Office Administration														
Centralized Data Processing														
Plant Maintenance														
Plant Operations														
Pupil Transportation														
Community Services														
Retiree Benefits														
Food Services														
Child Development Activities														
Nonagency Activities - Educational														
Nonagency Activities - Other														
Facilities - Rents and Leases														
Facilities - All Other Costs														
Tuition														
All Other Outgo														

****** WORKSHEET 82a ****** 1988-89 ADJUSTMENT TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED CHARGES (J-580)

Page 2 (Revised 4/89

STATE PROJECTS	Administrator Training and Evauluation Program EDP 351	Dropout Prevention and Recovery EDP 356	Mentor Teacher EDP 353	School Improvement Program EDP 275	School Based Coordination Program (SBCP) EDP 361	State Hospital Students - Special Ed EDP 362	All Other State Projects EDP 357	All Local Projects EDP 368	Sub-total Page 2		Sub-total from Page 1	TOTALS (Combine Sub-totals) EDP 370	
1. Donor Authorized Charges (from Form J-580, Column 1)													
2. Donor Authorized Instructional Activities													
3. Donor Authorized Non-instructional Activities (Row 1 - Row 2)													
DISTRIBUTION OF DONOR AUTHORIZED NON-INSTRUCTIONAL ACTIVITIES (Row 3) TO SUPPORT SERVICES, AUXILIARY, FACILITIES, AND OTHER OUTGO PROGRAMS													
Instructional Administration													EDP 375
Instructional Media													EDP 380
School Administration													EDP 385
Pupil Services													EDP 395
Special Projects Administration													EDP 398
District Administration													EDP 400
Centralized Data Processing													EDP 402
Plant Maintenance													EDP 405
Plant Operations													EDP 410
Pupil Transportation													EDP 415
Community Services													EDP 450
Retiree Benefits													EDP 453
Food Services													EDP 455
Child Development Activities													EDP 458
Nonagency Activities - Educational													EDP 461
Nonagency Activities - Other													EDP 463
Facilities - Rents and Leases													EDP 467
Facilities - All Other Costs													EDP 468
Tuition													EDP 475
All Other Outgo													EDP 480

****** WORKSHEET B2b ****** 1988-89 ADJUSTMENT FROM INTRUCTIONAL PROGRAMS

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR AUTHORIZED CHARGES (J-580) Page 1 (Revised 4/89)

Program/Activity	EDP NO.	SPECIAL PROJECTS COSTS INCLUDED IN INSTRUCTIONAL PROGRAM (1)
GENERAL EDUCATION	---	
Regular Education (K-12)	110	
Community Schools	123	
County Jails	124	
Gifted and Talented Education	280	
Handicapped Adults	126	
Juvenile Hall	118	
Opportunity Schools/Programs	120	
Pregnant Minors	125	
ROC/P	121	
Specialized Secondary Schools	122	
SPECIAL EDUCATION	---	
Special Day Class	200	
Resource Specialist	210	
Designated Instruction/Services	220	
Nonpublic Schools	230	
Program Specialists/ Regionalized Services	240	

TOTAL, Column 1

Program/Activity	EDP NO.	TOTAL INSTRUCTIONAL ACTIVITIES COSTS TO SPECIAL PROJECTS (2)
SPECIAL PROJECTS	---	
Drug Free Schools Act (PL99-570)	295	
Job Training Partnership Act	295	
Vocational Education Act	300	
ECIA, Chapter I, Migrant	323	
ECIA, Chapter I, N & D	325	
ECIA, Chapter II	330	
ECIA, Other	335	
EOA, Head Start	342	
EOA, Other	344	
Federal Immigration & Refugee Assistance Grants	341	
Legalization Assistance Grants (SLIAG)	310	
Special Education Discretionary Grants	343	
All Other Federal Projects	346	
Administrator Training and Evaluation Program	351	
Dropout Prevention and Recovery	356	
Mentor Teacher Program	353	
School Improvement Program	275	
School Based Coordination Program (SBCP)	359	
State Hospital Students-Special Education	362	
All Other State Projects	357	
All Local Projects	368	

TOTAL, Column 2

NOTE: The total for Column 1 must equal the total for Column 2

****** WORKSHEET #2c ******

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED CHARGES (J-580)

1988-89

COMBINE INFORMATION IN WORKSHEET 2a AND WORKSHEET 2b

Page 1 (Revised 4/89)

Program/Activity	EDP NO.	ADJUSTMENTS FROM INST PROGRAMS (Worksheet 2b Column 2) (1)	ADJUSTMENTS TO SUPPORT/OTHER PROGRAMS (Worksheet 2a Row 3) (2)	TOTAL J-580, Column 2 ENTRY (Col 1+Col 2) (3)
SPECIAL PROJECTS	---			
Drug Free Schools Act PL99-570	305		( )	
Job Training Partnership Act	295		( )	
Vocational Education Act	300		( )	
ECIA, Chapter 1, Migrant	323		( )	
ECIA, Chapter 1, N & D	325		( )	
ECIA, Chapter 2	330		( )	
ECIA, Other	335		( )	
EOA, Head Start	342		( )	
EOA, Other	344		( )	
Federal Immigration & Refugee Assistance Grants	341		( )	
Legalization Assistance Grants (SLIAG)	310		( )	
Special Education Discretionary Grants	343		( )	
All Other Federal Projects	346		( )	
Administrator Training and Evaluation Program	351		( )	
Dropout Prevention and Recovery	356		( )	
Mentor Teacher Program	353		( )	
School Improvement Program	275		( )	
School Based Coordination Program (SBCP)	359		( )	
State Hospital Students-Special Education	362		( )	
All Other State Projects	357		( )	
All Local Projects	360		( )	
			TOTAL, Column 3	

NOTE: The total of Column 3 plus the total of Column 6 must net to zero

Program/Activity	EDP NO.	ADJUSTMENTS FROM INST PROGRAMS Worksheet 2b Column 1) (4)	ADJUSTMENTS TO SUPPORT/OTHER PROGRAMS (Worksheet 2a Totals) (5)	TOTAL J-580, Column 2 ENTRY (Col 4+Col 5) (6)
GENERAL EDUCATION	---			
Regular Education (K-12)	110	( )	////////////	( )
Community Schools	123	( )	////////////	( )
County Jails	124	( )	////////////	( )
Gifted and Talented Education	280	( )	////////////	( )
Handicapped Adults	126	( )	////////////	( )
Juvenile Hall	118	( )	////////////	( )
Opportunity Schools/Programs	120	( )	////////////	( )
Pregnant Minors	125	( )	////////////	( )
ROC/P	121	( )	////////////	( )
Specialized Secondary Schools	122	( )	////////////	( )
SPECIAL EDUCATION	---			
Special Day Class	200	( )	////////////	( )
Resource Specialist	210	( )	////////////	( )
Designated Instruction/Service	220	( )	////////////	( )
Nonpublic Schools	230	( )	////////////	( )
Program Specialists/Regionalized Services	240	( )	////////////	( )
SUPPORT SERVICES PROGRAMS	---			
Instructional Administration	375	//////////////		
Instructional Media	380	//////////////		
School Administration	385	//////////////		
Pupil Services	395	//////////////		
Special Projects Administrat'n	398	//////////////		
County Office Administration	400	//////////////		
Centralized Data Processing	402	//////////////		
Plant Maintenance	405	//////////////		

****** WORKSHEET #2c ****** 1988-89 COMBINE INFORMATION IN WORKSHEET 2a AND WORKSHEET 2b

DETERMINATION OF ADJUSTMENTS TO SPECIAL PROJECTS DONOR-AUTHORIZED CHARGES (J-580) Page 2 (Revised 4/89)

Program/Activity	EDP NO.	ADJUSTMENTS FROM INST PROGRAMS (Worksheet 2b Column 2) (1)	ADJUSTMENTS TO SUPPORT/OTHER PROGRAMS (Worksheet 2a Row 3) (2)	TOTAL J-580, Column 2 ENTRY (Col 1+Col 2) (3)

Program/Activity	EDP NO.	ADJUSTMENTS FROM INST PROGRAMS Worksheet 2b Column 1) (4)	ADJUSTMENTS TO SUPPORT/OTHER PROGRAMS (Worksheet 2a Totals) (5)	TOTAL J-580, Column 2 ENTRY (Col 4+Col 5) (6)
SUPPORT SERVICES PROGRAMS	---			
Plant Operations	410	//////////////		
Pupil Transportation	415	//////////////		
Community Services	450	//////////////		
Retiree Benefits	453	//////////////		
Food Services	456	//////////////		
Child Development Activities	458	//////////////		
Nonagency Activities Educational	461	//////////////		
Nonagency Activities Other	463	//////////////		
Facilities - Rents & Leases	467	//////////////		
Facilities - All Other Costs	468	//////////////		
Tuition	475	//////////////		
All Other Outgo	480	//////////////		
			TOTAL, Column 6	

****** W O R K S H E E T #3a ******* 1988-89 INSTRUCTIONAL ADMINISTRATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580 Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, GENERAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Regular Education (K-12)	110		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Community Schools	123		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		County Jails	124		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Gifted and Talented Education	280		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Handicapped Adults	126		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Juvenile Hall	118		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Opportunity Schools/ Programs	120		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Pregnant Minors	125		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		ROC/P	121		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Specialized Secondary Schools	122		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		SPECIAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, SPECIAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Special Day Class	200		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Resource Specialist	210		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Designated Instruction and Services	220		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Program Specialists/ Regionalized Services	240		////////////	////////////	
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Assessment Costs	245	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
				////////////	////////////	////////////	////////////
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
				////////////	////////////	////////////	////////////
		Vocational Education Act	300		////////////	////////////	
				////////////	////////////	////////////	////////////

****** WORKSHEET #3a ******* 1988-89 INSTRUCTIONAL ADMINISTRATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580 Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, N & D	325		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 2	330		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Other	335		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Head Start	342		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Other	344		////////////	////////////	
				////////////	////////////	////////////	////////////
		Federal Immigration & Refugee Assistance Grants	341		////////////	////////////	
				////////////	////////////	////////////	////////////
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
				////////////	////////////	////////////	////////////
		Special Education Discretionary Grants	343		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other Federal Projects	346		////////////	////////////	
				////////////	////////////	////////////	////////////
		Administrator Training and Evaluation Program	351		////////////	////////////	
				////////////	////////////	////////////	////////////
		Dropout Prevention and Recovery	356		////////////	////////////	
				////////////	////////////	////////////	////////////
		Mentor Teacher Program	353		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Improvement Program	275		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Based Coordiantion Program (SBCP)	359		////////////	////////////	
				////////////	////////////	////////////	////////////
		State Hospital Students-Special Education	362		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other State Projects	357		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Local Projects	368		////////////	////////////	
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Administration	374	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Media	379	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts School Administration	384	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Pupil Services	394	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Special Education Assessment Costs	396	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////

****** WORKSHEET #3a ******* 1988-89 INSTRUCTIONAL ADMINISTRATION PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580

Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 5) (7)
		Services To School Districts General Administration	397	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Administration	375	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Media	380	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		School Administration	385	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Services	395	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Special Projects Admin	398	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Maintenance	405	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Operations	410	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Transportation	415	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		County Office Administration (Residual)	400	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Community Services	450	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Food Services	455	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Activities	458	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Nonagency Activities, Educational	461		////////////	////////////	
				////////////	////////////	////////////	////////////
		Nonagency Activities, Other	463		////////////	////////////	
				////////////	////////////	////////////	////////////
		Facilities	467	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Fund	427		////////////		
				////////////	////////////	////////////	////////////
				TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)			

****** WORKSHEET #3b ******* 1988-89 SCHOOL ADMINISTRATION PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, GENERAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Regular Education (K-12)	110		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Community Schools	123		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		County Jails	124		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Gifted and Talented Education	280		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Handicapped Adults	126		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Juvenile Hall	118		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Opportunity Schools/ Programs	120		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Pregnant Minors	125		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		ROC/P	121		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Specialized Secondary Schools	122		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		SPECIAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, SPECIAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Special Day Class	200		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Resource Specialist	210		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Designated Instruction and Services	220		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Program Specialists/ Regionalized Services	240	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Assessment Costs	245	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Drug Free Schools Act (PL99-570)	305	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Job Training Partnership Act (JTPA)	295	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Vocational Education Act	300	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////

****** W O R K S H E E T # 3 b *******
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

1988-89

SCHOOL ADMINISTRATION PROGRAM
Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET 84 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		ECIA, Chapter 1, N & D	325	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		ECIA, Chapter 2	330	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		ECIA, Other	335	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		EOA, Head Start	342	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		EOA, Other	344	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Federal Immigration & Refugee Assistance Grants	341	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Legalization Assistance Grants (SLIAG)	310	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Special Education Discretionary Grants	343	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		All Other Federal Projects	346	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Administrator Training and Evaluation Program	351	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Dropout Prevention and Recovery	356	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Mentor Teacher Program	353	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		School Improvement Program	275	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		School Based Coordination Program (SBCP)	359	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		State Hospital Students-Special Education	362	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		All Other State Projects	357	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		All Local Projects	368	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Services To School Districts Instructional Administration	374	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Services To School Districts Instructional Media	379	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Services To School Districts School Administration	384	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Services To School Districts Pupil Services	394	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Services To School Districts Special Education Assessment Costs	396	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////

****** WORKSHEET #3b ******* 1988-89 SCHOOL ADMINISTRATION PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Services To School Districts General Administration	397	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Administration	375	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Media	380	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		School Administration	385	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Services	395	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Special Projects Admin	398	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Maintenance	405	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Operations	410	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Transportation	415	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		County Office Administration (Residual)	400	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Community Services	450	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Food Services	455	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Activities	458	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Nonagency Activities, Educational	461		////////////	////////////	
				////////////	////////////	////////////	////////////
		Nonagency Activities, Other	463		////////////	////////////	
				////////////	////////////	////////////	////////////
		Facilities	467	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Fund	427		////////////		
				////////////	////////////	////////////	////////////
						TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)	

****** WORKSHEET #3c ******* 1988-89
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

PUPIL SERVICES PROGRAM
Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, GENERAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Regular Education	110		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Community Schools	123		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		County Jails	124		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Gifted and Talented Education	280		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Handicapped Adults	126		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Juvenile Hall	118		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Opportunity Schools/Programs	120		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Pregnant Minors	125		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		ROC/P	121		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Specialized Secondary Schools	122		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		SPECIAL EDUCATION CATEGORY		////////////		////////////	////////////
		TOTAL, SPECIAL EDUCATION FTE FACTORS					////////////
		Cost Distribution Unit Rate (Col. 5 / Col. 6)					////////////
		Special Day Class	200		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Resource Specialist	210		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Designated Instruction and Services	220		////////////		
		FTE FACTOR (From Worksheet #1, Column 1)					////////////
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Program Specialists/Regionalized Services	240		////////////	////////////	
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Assessment Costs	245		////////////	////////////	
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		FTE FACTOR (From Worksheet #1, Column 1)				////////////	////////////
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
				////////////	////////////	////////////	////////////
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
				////////////	////////////	////////////	////////////
		Vocational Education Act	300		////////////	////////////	
				////////////	////////////	////////////	////////////

****** W O R K S H E E T # 3c ******* 1988-89 PUPIL SERVICES PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		///////////	///////////	
		ECIA, Chapter 1, N & D	325		///////////	///////////	
		ECIA, Chapter 2	330		///////////	///////////	
		ECIA, Other	335		///////////	///////////	
		EOA, Head Start	342		///////////	///////////	
		EOA, Other	344		///////////	///////////	
		Federal Immigration & Refugee Assistance Grants	341		///////////	///////////	
		Legalization Assistance Grants (SLIAG)	310		///////////	///////////	
		Special Education Discretionary Grants	343		///////////	///////////	
		All Other Federal Projects	346		///////////	///////////	
		Administrator Training and Improvement Program	351		///////////	///////////	
		Dropout Prevention and Recovery	356		///////////	///////////	
		Mentor Teacher Program	353		///////////	///////////	
		School Improvement Program	275		///////////	///////////	
		School Based Coordination Program (SBCP)	359		///////////	///////////	
		State Hospital Students-Special Education	362		///////////	///////////	
		All Other State Projects	357		///////////	///////////	
		All Local Projects	368		///////////	///////////	
		Services To School Districts Instructional Administration	374	///////////	///////////	///////////	///////////
		Services To School Districts Instructional Media	379	///////////	///////////	///////////	///////////
		Services To School Districts School Administration	384	///////////	///////////	///////////	///////////
		Services To School Districts Pupil Services	394	///////////	///////////	///////////	///////////
		Services To School Districts Special Education Assessment Costs	396	///////////	///////////	///////////	///////////

****** WORKSHEET #3c ******* 1988-89

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

PUPIL SERVICES PROGRAM
Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Services To School Districts General Administration	397	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Instructional Administration	375	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Instructional Media	380	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		School Administration	385	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Pupil Services	395	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Special Projects Admin	398	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Plant Maintenance	405	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Plant Operations	410	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Pupil Transportation	415	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		County Office Administration (Residual)	400	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Community Services	450	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Food Services	455	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Child Development Activities	458	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Nonagency Activities, Educational	461	 ///////////	/////////// ///////////	/////////// ///////////	 ///////////
		Nonagency Activities, Other	463	 ///////////	/////////// ///////////	/////////// ///////////	 ///////////
		Facilities	467	/////////// ///////////	/////////// ///////////	/////////// ///////////	/////////// ///////////
		Child Development Fund	427	 ///////////	/////////// ///////////	/////////// ///////////	 ///////////

TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7) ____________

****** WORKSHEET #3d ******* 1988-89 SPECIAL PROJECTS ADMINISTRATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Regular Education (K-12)	110	///////////	///////////	///////////	///////////
		Community Schools	123	///////////	///////////	///////////	///////////
		County Jails	124	///////////	///////////	///////////	///////////
		Gifted and Talented Education	280	///////////	///////////	///////////	///////////
		Handicapped Adults	126	///////////	///////////	///////////	///////////
		Juvenile Hall	118	///////////	///////////	///////////	///////////
		Opportunity Schools/ Programs	120	///////////	///////////	///////////	///////////
		Pregnant Minors	125	///////////	///////////	///////////	///////////
		ROC/P	121	///////////	///////////	///////////	///////////
		Speicalized Secondary Schools	122	///////////	///////////	///////////	///////////
		SPECIAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Special Day Class	200	///////////	///////////	///////////	///////////
		Resource Specialist	210	///////////	///////////	///////////	///////////
		Designated Instruction and Services	220	///////////	///////////	///////////	///////////
		Nonpublic Schools	230	///////////	///////////	///////////	///////////
		Program Specialists/ Regionalized Services	240	///////////	///////////	///////////	///////////
		Assessment Costs	245	///////////	///////////	///////////	///////////
		Special Education Transportation	250	///////////	///////////	///////////	///////////
		Drug Free Schools Act (PL99-570)	305		///////////	///////////	
		Job Training Partnership Act (JTPA)	295		///////////	///////////	
		Vocational Education Act	300		///////////	///////////	

****** WORKSHEET #3d *******

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

1988-89

SPECIAL PROJECTS ADMINISTRATION PROGRAM

Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
		ECIA, Chapter 1, N & D	325		////////////	////////////	
		ECIA, Chapter 2	330		////////////	////////////	
		ECIA, Other	335		////////////	////////////	
		EOA, Head Start	342		////////////	////////////	
		EOA, Other	344		////////////	////////////	
		Federal Immigration & Refugee Assistance Grants	341		////////////	////////////	
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
		Special Education Discretionary Grants	343		////////////	////////////	
		All Other Federal Projects	346		////////////	////////////	
		Administrator Training and Evaluation Program	351		////////////	////////////	
		Dropout Prevention and Recovery	356		////////////	////////////	
		Mentor Teacher Program	353		////////////	////////////	
		School Improvement Program	275		////////////	////////////	
		School Based Coordiantion Program (SBCP)	359		////////////	////////////	
		State Hospital Students-Special Education	362		////////////	////////////	
		All Other State Projects	357		////////////	////////////	
		All Local Projects	368		////////////	////////////	
		Services To School Districts Instructional Administration	374	////////////	////////////	////////////	////////////
		Services To School Districts Instructional Media	379	////////////	////////////	////////////	////////////
		Services To School Districts School Administration	384	////////////	////////////	////////////	////////////
		Services To School Districts Pupil Services	394	////////////	////////////	////////////	////////////
		Services To School Districts Special Education Assessment Costs	396	////////////	////////////	////////////	////////////

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Services To School Districts General Administration	397 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Instructional Administration	375 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Instructional Media	380 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		School Administration	385 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Pupil Services	395 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Special Projects Admin	398 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Plant Maintenance	405 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Plant Operations	410 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Pupil Transportation	415 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		County Office Administration (Residual)	400 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Community Services	450 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Food Services	455 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Child Development Activities	458 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Nonagency Activities, Educational	461 ---	 ////////////	//////////// ////////////	//////////// ////////////	 ////////////
		Nonagency Activities, Other	463 ---	 ////////////	//////////// ////////////	//////////// ////////////	 ////////////
		Facilities	467 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Child Development Fund	427 ---	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
				TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)			

****** WORKSHEET #3f ******* 1988-89

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

PLANT OPERATIONS PROGRAM
Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Regular Education	110		///////////	///////////	
		Community Schools	123		///////////	///////////	
		County Jails	124		///////////	///////////	
		Gifted and Talented Education	280		///////////	///////////	
		Handicapped Adults	126		///////////	///////////	
		Juvenile Hall	118		///////////	///////////	
		Opportunity Schools/ Programs	120		///////////	///////////	
		Pregnant Minors	125		///////////	///////////	
		ROC/P	121		///////////	///////////	
		Specialized Secondary Schools	122		///////////	///////////	
		SPECIAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Special Day Class	200		///////////	///////////	
		Resource Specialist	210		///////////	///////////	
		Designated Instruction and Services	220		///////////	///////////	
		Nonpublic Schools	230	///////////	///////////	///////////	///////////
		Program Specialists/ Regionalized Services	240		///////////	///////////	
		Assessment Costs	245	///////////	///////////	///////////	///////////
		Special Education Transportation	250	///////////	///////////	///////////	///////////
		Drug Free Schools Act (PL99-570)	305		///////////	///////////	
		Job Training Partnership Act (JTPA)	295		///////////	///////////	
		Vocational Education Act	300		///////////	///////////	

****** WORKSHEET #3f ******* 1988-89 PLANT OPERATIONS PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, N & D	325		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 2	330		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Other	335		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Head Start	342		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Other	344		////////////	////////////	
				////////////	////////////	////////////	////////////
		Federal Immigration & Refugee Assistance Grants	341		////////////	////////////	
				////////////	////////////	////////////	////////////
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
				////////////	////////////	////////////	////////////
		Special Education Discretionary Grants	343		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other Federal Projects	346		////////////	////////////	
				////////////	////////////	////////////	////////////
		Administrator Training and Evaluation Program	351		////////////	////////////	
				////////////	////////////	////////////	////////////
		Dropout Prevention and Recovery	356		////////////	////////////	
				////////////	////////////	////////////	////////////
		Mentor Teacher Program	353		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Improvement Program	275		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Based Coordination Program (SBCP)	359		////////////	////////////	
				////////////	////////////	////////////	////////////
		State Hospital Students-Special Education	362		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other State Projects	357		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Local Projects	368		////////////	////////////	
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Administration	374	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Media	379	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts School Administration	384	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Pupil Services	394	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Special Education Assessment Costs	396	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////

****** WORKSHEET #3f ******* 1988-89

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

PLANT OPERATIONS PROGRAM
Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Services To School Districts General Administration	397	///////////	///////////	///////////	///////////
		Instructional Administration	375	///////////	///////////	///////////	///////////
		Instructional Media	380	///////////	///////////	///////////	///////////
		School Administration	385	///////////	///////////	///////////	///////////
		Pupil Services	395	///////////	///////////	///////////	///////////
		Special Projects Admin	398	///////////	///////////	///////////	///////////
		Plant Maintenance	405	///////////	///////////	///////////	///////////
		Plant Operations	410	///////////	///////////	///////////	///////////
		Pupil Transportation	415	///////////	///////////	///////////	///////////
		County Office Administration (Residual)	400	///////////	///////////	///////////	///////////
		Community Services	450	///////////	///////////	///////////	///////////
		Food Services	455		///////////	///////////	
		Child Development Activities	458	///////////	///////////	///////////	///////////
		Nonagency Activities, Educational	461		///////////	///////////	
		Nonagency Activities, Other	463		///////////	///////////	
		Facilities	467	///////////	///////////	///////////	///////////
		Child Development Fund	427		///////////	///////////	
						TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)	

****** WORKSHEET #3e ******* 1988-89 PLANT MAINTENANCE PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		////////////	////////////	////////////	////////////
		Regular Education	110		////////////	////////////	
		Community Schools	123		////////////	////////////	
		County Jails	124		////////////	////////////	
		Gifted and Talented Education	280		////////////	////////////	
		Handicapped Adults	126		////////////	////////////	
		Juvenile Hall	118		////////////	////////////	
		Opportunity Schools/ Programs	120		////////////	////////////	
		Pregnant Minors	125		////////////	////////////	
		ROC/P	121		////////////	////////////	
		Specialized Secondary Schools	122		////////////	////////////	
		SPECIAL EDUCATION CATEGORY		////////////	////////////	////////////	////////////
		Special Day Class	200		////////////	////////////	
		Resource Specialist	210		////////////	////////////	
		Designated Instruction and Services	220		////////////	////////////	
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
		Program Specialists/ Regionalized Services	240		////////////	////////////	
		Assessment Costs	245	////////////	////////////	////////////	////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
		Vocational Education Act	300		////////////	////////////	

******** WORKSHEET B3a ********** 1988-89 **PLANT MAINTENANCE PROGRAM**
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET B4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, N & D	325		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 2	330		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Other	335		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Head Start	342		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Other	344		////////////	////////////	
				////////////	////////////	////////////	////////////
		Federal Immigration & Refugee Assistance Grants	341		////////////	////////////	
				////////////	////////////	////////////	////////////
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
				////////////	////////////	////////////	////////////
		Special Education Discretionary Grants	343		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other Federal Projects	346		////////////	////////////	
				////////////	////////////	////////////	////////////
		Administrator Training and Evaluation Program	351		////////////	////////////	
				////////////	////////////	////////////	////////////
		Dropout Prevention and Recovery	356		////////////	////////////	
				////////////	////////////	////////////	////////////
		Mentor Teacher Program	353		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Improvement Program	275		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Based Coordination Program (SBCP)	359		////////////	////////////	
				////////////	////////////	////////////	////////////
		State Hospital Students-Special Education	362		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other State Projects	357		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Local Projects	368		////////////	////////////	
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Administration	374	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Media	379	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts School Administration	384	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Pupil Services	394	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Special Education Assessment Costs	396	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Services To School Districts General Administration	397	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Administration	375	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Media	380	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		School Administration	385	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Services	395	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Special Projects Admin	398	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Maintenance	405	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Operations	410	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Transportation	415	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		County Office Administration (Residual)	400	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Community Services	450	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Food Services	455		////////////	////////////	
				////////////	////////////	////////////	////////////
		Child Development Activities	458	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Nonagency Activities, Educational	461		////////////	////////////	
				////////////	////////////	////////////	////////////
		Nonagency Activities, Other	463		////////////	////////////	
				////////////	////////////	////////////	////////////
		Facilities	467	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Fund	427		////////////	////////////	
				////////////	////////////	////////////	////////////
				TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)			

****** WORKSHEET #3J ******* 1988-89

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

FOOD SERVICES PROGRAM
Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Regular Education (K-12)	110	///////////	///////////	///////////	///////////
		Community Schools	123	///////////	///////////	///////////	///////////
		County Jails	124	///////////	///////////	///////////	///////////
		Gifted and Talented Education	280	///////////	///////////	///////////	///////////
		Handicapped Adults	126	///////////	///////////	///////////	///////////
		Juvenile Hall	118	///////////	///////////	///////////	///////////
		Opportunity Schools/ Programs	120	///////////	///////////	///////////	///////////
		Pregnant Minors	125	///////////	///////////	///////////	///////////
		ROC/P	121	///////////	///////////	///////////	///////////
		Specialized Secondary Schools	122	///////////	///////////	///////////	///////////
		SPECIAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Special Day Class	200		///////////	///////////	
		Resource Specialist	210	///////////	///////////	///////////	///////////
		Designated Instruction and Services	220	///////////	///////////	///////////	///////////
		Nonpublic Schools	230	///////////	///////////	///////////	///////////
		Program Specialists/ Regionalized Services	240	///////////	///////////	///////////	///////////
		Assessment Costs	245	///////////	///////////	///////////	///////////
		Special Education Transportation	250	///////////	///////////	///////////	///////////
		Drug Free Schools Act (PL99-570)	305		///////////	///////////	
		Job Training Partnership Act (JTPA)	295		///////////	///////////	
		Vocational Education Act	300		///////////	///////////	

****** WORKSHEET 831 ******* 1988-89 FOOD SERVICES PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET 84 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, N & D	325		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 2	330		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Other	335		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Head Start	342		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Other	344		////////////	////////////	
				////////////	////////////	////////////	////////////
		Federal Immigration & Refugee Assistance Grants	341		////////////	////////////	
				////////////	////////////	////////////	////////////
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
				////////////	////////////	////////////	////////////
		Special Education Discretionary Grants	343		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other Federal Projects	346		////////////	////////////	
				////////////	////////////	////////////	////////////
		Administrator Training and Evaluation Program	351		////////////	////////////	
				////////////	////////////	////////////	////////////
		Dropout Prevention and Recovery	356		////////////	////////////	
				////////////	////////////	////////////	////////////
		Mentor Teacher Program	353		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Improvement Program	275		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Based Coordination Program (SBCP)	359		////////////	////////////	
				////////////	////////////	////////////	////////////
		State Hospital Students - Special Education	362		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other State Projects	357		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Local Projects	360		////////////	////////////	
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Administration	374	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Media	379	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts School Administration	384	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Pupil Services	394	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Special Education Assessment Costs	396	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////

****** WORKSHEET #3 ******** 1988-89 FOOD SERVICES PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Services To School Districts General Administration	397	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Administration	375	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Instructional Media	380	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		School Administration	385	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Services	395	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Special Projects Admin	398	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Maintenance	405	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Plant Operations	410	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Pupil Transportation	415	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		County Office Administration (Residual)	400	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Community Services	450		////////////	////////////	
				////////////	////////////	////////////	////////////
		Food Services	455	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Activities	458		////////////	////////////	
				////////////	////////////	////////////	////////////
		Nonagency Activities, Educational	461		////////////	////////////	
				////////////	////////////	////////////	////////////
		Nonagency Activities, Other	463		////////////	////////////	
				////////////	////////////	////////////	////////////
		Facilities	467	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Child Development Fund	427		////////////	////////////	
				////////////	////////////	////////////	////////////
		TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)					

****** WORKSHEET #31 ******* 1988-89 CENTRALIZED DATA PROCESSING

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		////////////	////////////	////////////	////////////
		Regular Education (K-12)	110		////////////	////////////	
		Community Schools	123		////////////	////////////	
		County Jails	124		////////////	////////////	
		Gifted and Talented Education	280		////////////	////////////	
		Handicapped Adults	126		////////////	////////////	
		Juvenile Hall	118		////////////	////////////	
		Opportunity Schools/ Programs	120		////////////	////////////	
		Pregnant Minors	125		////////////	////////////	
		ROC/P	121		////////////	////////////	
		Specialized Secondary Schools	122		////////////	////////////	
		SPECIAL EDUCATION CATEGORY		////////////	////////////	////////////	////////////
		Special Day Class	200		////////////	////////////	
		Resource Specialist	210		////////////	////////////	
		Designated Instruction and Services	220		////////////	////////////	
		Nonpublic Schools	230		////////////	////////////	
		Program Specialists/ Regionalized Services	240		////////////	////////////	
		Assessment Costs	245		////////////	////////////	
		Special Education Transportation	250	////////////	////////////	////////////	////////////
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
		Vocational Education Act	300		////////////	////////////	

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
		ECIA, Chapter 1, N & D	325		////////////	////////////	
		ECIA, Chapter 2	330		////////////	////////////	
		ECIA, Other	335		////////////	////////////	
		EOA, Head Start	342		////////////	////////////	
		EOA, Other	344		////////////	////////////	
		Federal Immigration & Refugee Assistance Grants	341		////////////	////////////	
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
		Special Education Discretionary Grants	343		////////////	////////////	
		All Other Federal Projects	346		////////////	////////////	
		Administrator Training and Evaluation Program	351		////////////	////////////	
		Dropout Prevention and Recovery	356		////////////	////////////	
		Mentor Teacher Program	353		////////////	////////////	
		School Improvement Program	275		////////////	////////////	
		School Based Coordination Program (SBCP)	359		////////////	////////////	
		State Hospital Students-Special Education	362		////////////	////////////	
		All Other State Projects	357		////////////	////////////	
		All Local Projects	360		////////////	////////////	
		Services To School Districts Instructional Administration	374		////////////	////////////	
		Services To School Districts Instructional Media	379		////////////	////////////	
		Services To School Districts School Administration	384		////////////	////////////	
		Services To School Districts Pupil Services	394		////////////	////////////	
		Services To School Districts Special Education Assessment Costs	396		////////////	////////////	

* * * * * * WORKSHEET #31 * * * * * * * 1988-89 CENTRALIZED DATA PROCESSING

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Services To School Districts General Administration	397		////////////	////////////	
		Instructional Administration	375		////////////	////////////	
		Instructional Media	380		////////////	////////////	
		School Administration	385		////////////	////////////	
		Pupil Services	395		////////////	////////////	
		Special Projects Admin	398		////////////	////////////	
		Plant Maintenance	405		////////////	////////////	
		Plant Operations	410		////////////	////////////	
		Pupil Transportation	415		////////////	////////////	
		County Office Administration (Residual)	400		////////////	////////////	
		Community Services	450		////////////	////////////	
		Food Services	455		////////////	////////////	
		Child Development Activities	458		////////////	////////////	
		Nonagency Activities, Educational	461		////////////	////////////	
		Nonagency Activities, Other	463		////////////	////////////	
		Facilities	467		////////////	////////////	
		Child Development Fund	427		////////////	////////////	
				TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)			

****** WORKSHEET #3h ******* 1988-89 PUPIL TRANSPORTATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Regular Education (K-12)	110		///////////	///////////	
		Community Schools	123		///////////	///////////	
		County Jails	124		///////////	///////////	
		Gifted and Talented Education	280		///////////	///////////	
		Handicapped Adults	126		///////////	///////////	
		Juvenile Hall	118		///////////	///////////	
		Opportunity Schools/ Programs	120		///////////	///////////	
		Pregnant Minors	125		///////////	///////////	
		ROC/P	121		///////////	///////////	
		Specialized Secondary Schools	122		///////////	///////////	
		SPECIAL EDUCATION CATEGORY		///////////	///////////	///////////	///////////
		Special Day Class	200		///////////	///////////	
		Resource Specialist	210		///////////	///////////	
		Designated Instruction and Services	220		///////////	///////////	
		Nonpublic Schools	230		///////////	///////////	
		Program Specialists/ Regionalized Services	240	///////////	///////////	///////////	///////////
		Assessment Costs	245	///////////	///////////	///////////	///////////
		Special Education Transportation	250		///////////	///////////	
		Drug Free Schools Act (PL99-570)	305		///////////	///////////	
		Job Training Partnership Act (JTPA)	295		///////////	///////////	
		Vocational Education Act	300		///////////	///////////	

****** WORKSHEET #3h ******* 1988-89 PUPIL TRANSPORTATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 2 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 1, N & D	325		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Chapter 2	330		////////////	////////////	
				////////////	////////////	////////////	////////////
		ECIA, Other	335		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Head Start	342		////////////	////////////	
				////////////	////////////	////////////	////////////
		EOA, Other	344		////////////	////////////	
				////////////	////////////	////////////	////////////
		Federal Immigration & Refugee Assistance Grants	341		////////////	////////////	
				////////////	////////////	////////////	////////////
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
				////////////	////////////	////////////	////////////
		Special Education Discretionary Grants	343		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other Federal Projects	346		////////////	////////////	
				////////////	////////////	////////////	////////////
		Administrator Training and Evaluation Program	351		////////////	////////////	
				////////////	////////////	////////////	////////////
		Dropout Prevention and Recovery	356		////////////	////////////	
				////////////	////////////	////////////	////////////
		Mentor Teacher Program	353		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Improvement Program	275		////////////	////////////	
				////////////	////////////	////////////	////////////
		School Based Coordiantion Program (SBCP)	359		////////////	////////////	
				////////////	////////////	////////////	////////////
		State Hospital Students-Special Education	362		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Other State Projects	357		////////////	////////////	
				////////////	////////////	////////////	////////////
		All Local Projects	360		////////////	////////////	
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Administration	374	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Instructional Media	379	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts School Administration	384	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Pupil Services	394	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Services To School Districts Special Education Assessment Costs	396	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////

****** WORKSHEET #3h ******* 1988-89 PUPIL TRANSPORTATION PROGRAM
DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		Services To School Districts General Administration	397	////////////	////////////	////////////	////////////
		Instructional Administration	375	////////////	////////////	////////////	////////////
		Instructional Media	380	////////////	////////////	////////////	////////////
		School Administration	385	////////////	////////////	////////////	////////////
		Pupil Services	395	////////////	////////////	////////////	////////////
		Special Projects Admin	398	////////////	////////////	////////////	////////////
		Plant Maintenance	405	////////////	////////////	////////////	////////////
		Plant Operations	410	////////////	////////////	////////////	////////////
		Pupil Transportation	415	////////////	////////////	////////////	////////////
		County Office Administration (Residual)	400	////////////	////////////	////////////	////////////
		Community Services	450		////////////	////////////	
		Food Services	455	////////////	////////////	////////////	////////////
		Child Development Activities	456		////////////	////////////	
		Nonagency Activities, Educational	461		////////////	////////////	
		Nonagency Activities, Other	463		////////////	////////////	
		Facilities	467	////////////	////////////	////////////	////////////
		Child Development Fund	427		////////////	////////////	
				TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)			

****** WORKSHEET #3g ******* 1988-89 FACILITIES (Rentals and Leases) PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 1 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET #4 (Col 4+Col 6) (7)
		GENERAL EDUCATION CATEGORY		////////////	////////////	////////////	////////////
						////////////	////////////
						////////////	////////////
		Regular Education	110		////////////	////////////	
				////////////	////////////	////////////	////////////
		Community Schools	123		////////////	////////////	
				////////////	////////////	////////////	////////////
		County Jails	124		////////////	////////////	
				////////////	////////////	////////////	////////////
		Gifted and Talented Education	280		////////////	////////////	
				////////////	////////////	////////////	////////////
		Handicapped Adults	126		////////////	////////////	
				////////////	////////////	////////////	////////////
		Juvenile Hall	118		////////////	////////////	
				////////////	////////////	////////////	////////////
		Opportunity Schools/ Programs	120		////////////	////////////	
				////////////	////////////	////////////	////////////
		Pregnant Minors	125		////////////	////////////	
				////////////	////////////	////////////	////////////
		ROC/P	121		////////////	////////////	
				////////////	////////////	////////////	////////////
		Specialized Secondary Schools	122		////////////	////////////	
				////////////	////////////	////////////	////////////
		SPECIAL EDUCATION CATEGORY		////////////	////////////	////////////	////////////
						////////////	////////////
						////////////	////////////
		Special Day Class	200		////////////	////////////	
				////////////	////////////	////////////	////////////
		Resource Specialist	210		////////////	////////////	
				////////////	////////////	////////////	////////////
		Designated Instruction and Services	220		////////////	////////////	
				////////////	////////////	////////////	////////////
		Nonpublic Schools	230	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Program Specialists/ Regionalized Services	240	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Assessment Costs	245	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Special Education Transportation	250	////////////	////////////	////////////	////////////
				////////////	////////////	////////////	////////////
		Drug Free Schools Act (PL99-570)	305		////////////	////////////	
				////////////	////////////	////////////	////////////
		Job Training Partnership Act (JTPA)	295		////////////	////////////	
				////////////	////////////	////////////	////////////
		Vocational Education Act	300		////////////	////////////	
				////////////	////////////	////////////	////////////

WORKSHEET 83g　1988-89　FACILITIES (Rentals and Leases) PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580)　Page 2 (Revised 4/88)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET 84 (Col 4+Col 6) (7)
		ECIA, Chapter 1, Migrant	323		////////////	////////////	
		ECIA, Chapter 1, N & D	325		////////////	////////////	
		ECIA, Chapter 2	330		////////////	////////////	
		ECIA, Other	335		////////////	////////////	
		EOA, Head Start	342		////////////	////////////	
		EOA, Other	344		////////////	////////////	
		Federal Immigration & Refugee Assistance Grants	341		////////////	////////////	
		Legalization Assistance Grants (SLIAG)	310		////////////	////////////	
		Special Education Discretionary Grants	343		////////////	////////////	
		All Other Federal Projects	346		////////////	////////////	
		Administrator Training and Evaluation Program	351		////////////	////////////	
		Dropout Prevention and Recovery	356		////////////	////////////	
		Mentor Teacher Program	353		////////////	////////////	
		School Improvement Program	275		////////////	////////////	
		School Based Coordiantion Program (SBCP)	359		////////////	////////////	
		State Hospital Students-Special Education	362		////////////	////////////	
		All Other State Projects	357		////////////	////////////	
		All Local Projects	368		////////////	////////////	
		Services To School Districts Instructional Administration	374	////////////	////////////	////////////	////////////
		Services To School Districts Instructional Media	379	////////////	////////////	////////////	////////////
		Services To School Districts School Administration	384	////////////	////////////	////////////	////////////
		Services To School Districts Pupil Services	394	////////////	////////////	////////////	////////////
		Services To School Districts Special Education Assessment Costs	396	////////////	////////////	////////////	////////////

****** WORKSHEET 83g ******* 1988-89 FACILITIES (Rentals and Leases) PROGRAM

DETERMINATION OF DOCUMENTED DIRECT SUPPORT COSTS (J-580) Page 3 (Revised 4/89)

NATURE OF DOCUMENTED EXPENDITURE (1)	TYPE OF DOCUMENTATION (on file for audit) (2)	PROGRAM/ACTIVITY USING SUPPORT (3)	EDP NO.	AMOUNT DOCUMENTED TO SINGLE PROGRAM (4)	AMOUNT DOCUMENTED TO GENERAL CATEGORY (5)	DISTRIBUTION OF GENERAL CATEGORY TO PROGRAMS (6)	TOTAL TO ENTER ON WORKSHEET 84 (Col 4+Col 6) (7)
		Services To School Districts General Administration	399	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Instructional Administration	375	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Instructional Media	380	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		School Administration	385	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Pupil Services	395	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Special Projects Admin	398	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Plant Maintenance	405	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Plant Operations	410	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Pupil Transportation	415	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		County Office Administration (Residual)	400	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Community Services	450	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Food Services	456	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Child Development Activities	458	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Nonagency Activities, Educational	461	 ////////////	//////////// ////////////	//////////// ////////////	 ////////////
		Nonagency Activities, Other	463	 ////////////	//////////// ////////////	//////////// ////////////	 ////////////
		Facilities	467	//////////// ////////////	//////////// ////////////	//////////// ////////////	//////////// ////////////
		Child Development Fund	427	 ////////////	//////////// ////////////	//////////// ////////////	 ////////////
				TOTAL DOCUMENTED DIRECT SUPPORT COSTS (Total Column 7)			

****** W O R K S H E E T B 4 ****** 1988-89 Page 1

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580) (Revised 4/89)

1. Total Support Services Costs (From Form J-580, Column 3)									//////////=
	(EDP 375)	(EDP 380)	(EDP 385)	(EDP 395)	(EDP 398)	(EDP 405)	(EDP 410)	(EDP 467)	
2. Documented Centralized Data Processing (From Worksheet 31, Column 7)								//////////	
3. Total Documented Direct Support Costs (From Worksheets B3)		//////////							
4. Total Allocated Direct Support Costs (Line 1 - Line 2)									
5. Cost Allocation Factor Totals (From Worksheet B1)									
	(Factor A)	(Factor B)	(Factor C)	(Factor D)		(Factor E)	(Factor F)	(Factor G)	(Factor H)
6. Cost Allocation Unit Rate (Line 3 / Line 4)									
					(Factor I)				
7. Cost Allocation Factor Totals: Total Special Projects Costs (From Form J-580, Column 3)									
8. Cost Allocation Unit Rate (Line 3 / Line 6)									

1a. Support Services Costs (From Form J-580, Column 3) |__________|

(EDP 415)

1b. Allocated Plant Maintenance (From Worksheet B4, Column 6, EDP 415, Line A) |__________|

1c. Allocated Plant Operations (From Worksheet B4, Column 7, EDP 415, Line A) |__________|

1d. Allocated Facilities (From Worksheet B4, Column 8 EDP 415, Line A) |__________|

1. Total Pupil Transportation Support Services Costs (Lines 1a + 1b + 1c + 1d) |__________|

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
GENERAL EDUCATION														
Regular Education (K-12)	110	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 110
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 110
Community Schools	123	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 123
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 123
County Jails	124	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 124
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 124
Gifted and Talented Education	280	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 280
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 280
Page 1 Subtotals: D (Documented)		D	D //////////	D	D	D //////////	D	D	D	D	D	D //////////	D	
A (Allocated)		A	A	A	A	A //////////	A	A	A	A	A //////////	A //////////	A	

****** WORKSHEET 8A ****** 1988-89

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580) (Revised 4/89)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
GENERAL EDUCATION (continued)														
Handicapped Adults	126	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 126
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 126
Juvenile Hall	118	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 118
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 118
Opportunity Schools/Programs	120	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 120
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 120
Pregnant Minors	125	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 125
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 125
ROC/P	121	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 121
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 121
Specialized Secondary Schools	122	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 122
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 122
SPECIAL EDUCATION														
Special Day Class	200	D	//////////	D	D	//////////	D	D	D	D	D	D	D	Col. 4, EDP 200
ALLOCATION FACTOR						//////////				//////////	//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 200
Resource Specialist	210	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 210
ALLOCATION FACTOR						//////////				//////////	//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 210
Page 2 Subtotals: D (Documented)		D	////////// D	D	D	////////// D	D	D	D	D	D	D	D	
A (Allocated)		A	A	A	A	////////// A	A	A	A	A	////////// A	////////// A	A	

486

487

****** WORKSHEET B4 ****** 1988-89 Page 3

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580) (Revised 4/89)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
SPECIAL EDUCATION (continued)														
Designated Instruction and Services	220	D	//////////////	D	D	//////////////	D	D	D	D	D	//////////////	D	Col. 4, EDP 220
ALLOCATION FACTOR						//////////				//////////	//////////	//////////	//////////	
		A	A	A	A	//////////////	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 220
Nonpublic Schools	230	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	D	D	//////////////	D	Col. 4, EDP 230
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////		//////////	//////////	//////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	A	//////////////	//////////////	A	No Entry
Program Specialists/Regionalized Services	240	D	//////////////	//////////////	D	//////////////	D	D	//////////////	//////////////	D	//////////////	D	Col. 4, EDP 240
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 240
Assessment Costs	245	//////////////	//////////////	//////////////	D	//////////////	//////////////	//////////////	//////////////	//////////////	D	//////////////	D	Col. 4, EDP 245
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	No Entry
Special Educ. Transportation	250	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	D	//////////////	//////////////	D	Col. 4, EDP 250
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////		//////////	//////////	//////////	
		//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	//////////////	A	//////////////	//////////////	A	Col. 5, EDP 250
SPECIAL PROJECTS														
Drug Free Schools Act (PL99-570)	305	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 305
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 305
Job Training Partnership Act (JTPA)	295	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 295
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 295
Vocational Education Act	300	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 300
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 300
age 3 Subtotals: D (Documented)		D	////////// D	////////// D	D	D	D	D	D	D	D	D	D	
A (Allocated)		A	A	A	A	A	A	A	A	A	////////// A	////////// A	A	

****** WORKSHEET #4 ******

1988-89

Page 4
(Revised 4/89)

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
SPECIAL PROJECTS (continued)														
ECIA, Chapter 1, Migrant	323	D	////////////	////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 323
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	////////////	////////////	////////////	A	Col. 5, EDP 325
ECIA, Chapter 1, N & D	325	D	////////////	////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 325
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	////////////	////////////	////////////	A	Col. 5, EDP 325
ECIA, Chapter 2	330	D	////////////	////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 330
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	////////////	////////////	////////////	A	Col. 5, EDP 330
ECIA, Other	335	D	////////////	////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 335
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	////////////	////////////	////////////	A	Col. 5, EDP 335
EOA, Head Start	342	D	////////////	////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 342
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	////////////	////////////	////////////	A	Col. 5, EDP 342
EOA, Other	344	D	////////////	////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 344
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	////////////	////////////	////////////	A	Col. 5, EDP 344
Federal Immigration & Refugee Assistance Grants	341	D	////////////	////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 341
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	////////////	////////////	////////////	A	Col. 5, EDP 341
Legalization Assistance Grants (SLIAG)	310	D	////////////	////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 310
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	////////////	////////////	////////////	A	Col. 5, EDP 310
Page 4 Subtotals: D (Documented)		D	////////// D	////////// D	D	D	D	D	D	D	D	D	D	
A (Allocated)		A	A	A	A	A	A	A	A	////////// A	////////// A	////////// A	A	

****** WORKSHEET #4 ****** 1988-89
DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580) (Revised 4/89)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
SPECIAL PROJECTS (continued)														
Special Education Discretionary Grants	343	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 343
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 343
All Other Federal Projects	346	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 346
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 346
Administrator Training and Evaluation Program	351	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 351
ALLOCATION FACTOR		//////////	//////////	//////////	//////////					//////////	//////////	//////////	//////////	
		//////////////	//////////////	//////////////	//////////////	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 351
Dropout Prevention and Recovery	356	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 356
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 356
Mentor Teacher Program	353	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 353
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 353
School Improvement Program	275	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 275
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 275
School Based Coordination Program (SBCP)	359	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 359
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////////	//////////////	//////////////	A	Col. 5, EDP 359
State Hospital Students-Special Education	362	D	//////////////	//////////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 362
ALLOCATION FACTOR											//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	A	//////////////	//////////////	A	Col. 5, EDP 362
Page 5 Subtotals: D (Documented)			//////////	//////////										
		D	D	D	D	D	D	D	D	D	D	D	D	
A (Allocated)											//////////	//////////		
		A	A	A	A	A	A	A	A	A	A	A	A	

****** WORKSHEET B4 ****** 1988-89

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
SPECIAL PROJECTS (continued)														
All Other State Projects	357	D	//////////	//////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 357
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 357
All Local Projects	360	D	//////////	//////////	D	D	D	D	D	D	D	D	D	Col. 4, EDP 360
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 360
SERVICES TO SCHOOL DISTRICTS														
Instructional Administration	374	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 374
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 374
Instructional Media	379	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 379
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 379
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 384
Pupil Services	394	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 394
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 394
Special Education Assessment Costs	396	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 396
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
General Administration	399	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 399
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 399
Page 6 Subtotals: D (Documented)		D	////////// D	D	D	D	D	D	D	D	D	D	D	
A (Allocated)		A	A	A	A	A	A	A	A	A	////////// A	////////// A	A	

****** WORKSHEET #4 ******

1988-89

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
AUXILIARY PROGRAMS														
Community Services	450	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	D	D	D	Col. 4, EDP 450
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 450
Food Services	456	//////////	//////////	//////////	//////////	//////////	D	D	//////////	//////////	D	//////////	D	Col. 4, EDP 456
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 456
Child Development Activities	458	D	//////////	D	D	//////////	//////////	//////////	//////////	D	D	D	D	Col. 4, EDP 458
ALLOCATION FACTOR						//////////				//////////	//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 458
Nonagency Activities, Educational	461	D	//////////	D	D	D	D	D	D	D	D	D	D	Col. 4, EDP 461
ALLOCATION FACTOR											//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	A	//////////	//////////	A	Col. 5, EDP 461
Nonagency Activities, Other	463	D	//////////	D	D	D	D	D	D	D	D	D	D	Col. 4, EDP 463
ALLOCATION FACTOR										//////////	//////////	//////////	//////////	
		A	A	A	A	A	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 463
SUPPORT SERVICES PROGRAMS														
Instructional Administration	375	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 375
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Instructional Media	380	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 380
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Page 7 Subtotals:			//////////											
D (Documented)		D	D	D	D	D	D	D	D	D	D	D	D	
										//////////	//////////	//////////		
A (Allocated)		A	A	A	A	A	A	A	A	A	A	A	A	

****** WORKSHEET B4 ****** 1988-89 Page 8

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580) (Revised 4/89)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
SUPPORT SERVICES PROGRAMS (continued)														
School Administration	385	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 385
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Pupil Services	395	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 395
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Special Projects Admin	398	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 398
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Plant Maintenance	405	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 405
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Plant Operations	410	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 410
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
Pupil Transportation	415	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 415
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	Col. 5, EDP 415
FACILITIES														
All Other Costs	468	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	Col. 4, EDP 467
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
CHILD DEVELOPMENT FUND														
Child Development Fund	427	D	//////////	D	D	//////////	D	D	D	D	D	//////////	D	Col. 4, EDP 427
ALLOCATION FACTOR						//////////					//////////	//////////	//////////	
		A	A	A	A	//////////	A	A	A	A	//////////	//////////	A	Col. 5, EDP 427
Page 8 Subtotals: D (Documented)		D	////////// D	D	D	////////// D	D	D	D	D	D	////////// D	D	
A (Allocated)		A	A	A	A	////////// A	A	A	A	A	////////// A	////////// A	A	

****** WORKSHEET B4 ****** 1988-89

DISTRIBUTION OF DIRECT SUPPORT COSTS - Documented and Allocated (J-580) (Revised 4/89)

Program/Activity	EDP NO.	Instructional Admin (1)	Instructional Media (2)	School Admin (3)	Pupil Services (4)	Special Project Admin (5)	Plant Maintenance (6)	Plant Operations (7)	Facilities (rents & leases) (8)	Pupil Transportation (9)	Centralized Data Processing (10)	Food Services (11)	TOTALS (12)	J-580 ENTRY LINE
TOTALS TO BE DISTRIBUTED:														
Pages 1-8 Subtotals: D (Documented) J-580 Entry Line (Enter as a Negative amount in Column 4, EDP:)		EDP 376	////////// EDP 380	EDP 386	EDP 393	EDP 399	EDP 406	EDP 411	EDP 460	EDP 416	EDP 402	EDP 456		
Pages 1-8 Subtotals: A (Allocated) J-580 Entry Line (Enter as a Negative amount in Column 5, EDP:)		EDP 376	EDP 380	EDP 386	EDP 393	EDP 399	EDP 406	EDP 411	EDP 488	EDP 416	////////// EDP 402	////////// EDP 456		
SUPPORT SERVICES PROGRAMS - RESIDUAL														
County Office Administration (Residual)	400	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	D	//////////	D	No Entry
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	No Entry
Centralized Data Processing (Residual)	402	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	No Entry
Plant Maintenance (Residual)	405	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	No Entry
Plant Operations (Residual)	410	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	No Entry
ALLOCATION FACTOR		//////////	//////////	//////////	//////////	//////////				//////////	//////////	//////////	//////////	
		//////////	//////////	//////////	//////////	//////////	A	A	A	//////////	//////////	//////////	A	No Entry
Page 9 Subtotals: D (Documented)		////////// D	////////// D	////////// D	////////// D	////////// D	////////// D	////////// D	////////// D	////////// D	D	////////// D	D	
A (Allocated)		////////// A	////////// A	////////// A	////////// A	////////// A	A	A	A	////////// A	////////// A	////////// A	A	
GRAND TOTALS														
Page 1-8 Totals, Page 9 Subtotals Must agree with page 1, line 3 D (Documented)			//////////											
Page 1-8 Totals, Page 9 Subtotals A (Allocated)											Must agree with: Worksheet 3i Totals //////////	Worksheet 3j Totals //////////		

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-580-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

|__|________|_____|___|

________________________County, California

Type of Program/Activity	EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
								(Optional)	(Optional)
TOTAL SPECIAL EDUCATION MASTER PLAN COSTS (from Form J-580, line EDP 260)	701								
TOTAL SPECIAL EDUCATION DISCRETIONARY GRANT COSTS FOR INFANT PROGRAMS (from Form J-580, portion of line EDP 343 related to Infant Programs)	704								
TOTAL SPECIAL EDUCATION COSTS TO BE DISTRIBUTED	707								
A. SPECIAL DAY CLASS COSTS 1. Severely Handicapped/ Non-Infant Costs	710								
2. Non-Severely Handicapped/ Non-Infant Costs	713								
3. Infant Programs Costs	716								
TOTAL, Special Day Class (must equal J-580, line EDP 200)	719								
B. RESOURCE SPECIALIST COSTS 1. Severely Handicapped/ Non-Infant Costs	722								
2. Non-Severely Handicapped/ Non-Infant Costs	725								
3. Infant Programs Costs	728								
TOTAL, Resource Specialist (must equal J-580, line EDP 210)	731								

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-580-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

______________________________ County, California

Type of Program/Activity		EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
									(Optional)	(Optional)
C. DESIGNATED INSTRUCTION AND SERVICES COSTS										
1. Severely Handicapped/ Non-Infant Costs		734								
2. Non-Severely Handicapped/ Non-Infant Costs		737								
3. Infant Programs Costs		740								
TOTAL, Designated Instruction Services Costs (must equal J-580, line EDP 220)		743								
D. NONPUBLIC SCHOOLS COSTS										
1. Severely Handicapped/ Non-Infant Costs		746								
2. Non-Severely Handicapped/ Non-Infant Costs		749								
3. Infant Programs Costs		752								
TOTAL, Nonpublic Schools Costs (must equal J-580, line EDP 230)		755								
E. ASSESSMENT COSTS										
1. Severely Handicapped/ Non-Infant Costs		758	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
2. Non-Severely Handicapped/ Non-Infant Costs		761	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
3. Infant Programs Costs		764	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
4. Non-placement Costs		766	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
TOTAL, Assessment Costs (must equal J-580, line EDP 245)	(E)	767	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx		xxxxxxxxxxxxxx			

504

505

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-580-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

____ County, California

Type of Program/Activity	EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
F. SUMMARY TOTALS								(Optional)	(Optional)
1. Severely Handicapped/ Non-Infant Costs (A1+B1+C1+D1+E1) (F1)	770								
2. Non-Severely Handicapped/ Non-Infant Costs (A2+B2+C2+D2+E2) (F2)	774								
3. Infant Programs Costs (A3+B3+C3+D3+E3)	777								
PL 94-142 Discretionary Grant Costs for Infant Programs (From page SE-1)	780								
TOTAL, Infant Costs (F3)	783								
4. Non-placement Costs (F4)	777	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
G. REGIONALIZED SERVICES/ PROGRAM SPECIALISTS COSTS (Total costs from J-580, line EDP 240)	786								
H. SPECIAL EDUCATION TRANSPORTATION COSTS (Total costs from J-580, line EDP 250)	790	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx					
TOTAL SPECIAL EDUCATION COSTS DISTRIBUTED (E1 + F1 + F2 + F3 + F4 + G + H)	800								

****** WORKSHEET I SE ******

1988-89

SPECIAL EDUCATION SUPPLEMENTAL INFORMATION: DEVELOPMENT OF COST DISTRIBUTION FACTORS: DISTRIBUTION OF COSTS (J-380/-580/-780-SE)

Special Education Programs	EDP NO.	COST DISTRIBUTION FACTORS SEVERELY HANDICAPPED FACTOR (1)	NON-SEVERELY HANDICAPPED FACTOR (2)	INFANT FACTOR (3)	TOTAL FACTORS (4)		DIRECT COSTS SEVERELY HANDICAPPED COSTS (5)	NON-SEVERELY HANDICAPPED COSTS (6)	INFANT COSTS (7)	TOTAL DIRECT COSTS (8)	DOCUMENTED DIRECT SUPPORT COSTS SEVERELY HANDICAPPED COSTS (9)	NON-SEVERELY HANDICAPPED COSTS (10)	INFANT COSTS (11)	TOTAL DOCUMENTED SUPPORT COSTS (12)	ALLOCATED DIRECT SUPPORT COSTS SEVERELY HANDICAPPED COSTS (13)	NON-SEVERELY HANDICAPPED COSTS (14)	INFANT COSTS (15)	TOTAL ALLOCATED SUPPORT COSTS (16)
SPECIAL DAY CLASS	200					A	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Actual Direct Costs & Documented Support Costs						B									//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: F.T.E. TEACHERS						D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)						F												
TOTAL COSTS (Line B + Line F)						G												
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 710	Columns 1,3 EDP 713	Columns 1,3 EDP 716	Columns 1,3 EDP 719	Column 4, EDP 710	Column 4, EDP 713	Column 4, EDP 716	Column 4, EDP 719	Column 5, EDP 710	Column 5, EDP 713	Column 5, EDP 716	Column 5, EDP 719
RESOURCE SPECIALIST	210					A	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Actual Direct Costs & Documented Support Costs						B									//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: STUDENT HOURS						D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)						F												
TOTAL COSTS (Line B + Line F)						G												
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 722	Columns 1,3 EDP 725	Columns 1,3 EDP 728	Columns 1,3 EDP 731	Column 4, EDP 722	Column 4, EDP 725	Column 4, EDP 728	Column 4, EDP 731	Column 5, EDP 722	Column 5, EDP 725	Column 5, EDP 728	Column 5, EDP 731

* * * * * * WORKSHEET 8 SE * * * * * *

1988-89

Page 2
(Revised 4/89)

SPECIAL EDUCATION SUPPLEMENTAL INFORMATION: DEVELOPMENT OF COST DISTRIBUTION FACTORS: DISTRIBUTION OF COSTS (J-380/-580/-780-SE)

			COST DISTRIBUTION FACTORS				DIRECT COSTS				DOCUMENTED DIRECT SUPPORT COSTS				ALLOCATED DIRECT SUPPORT COSTS			
Special Education Programs	EDP NO.		SEVERELY HANDICAPPED FACTOR (1)	NON-SEVERELY HANDICAPPED FACTOR (2)	INFANT FACTOR (3)	TOTAL FACTORS (4)	SEVERELY HANDICAPPED COSTS (5)	NON-SEVERELY HANDICAPPED COSTS (6)	INFANT COSTS (7)	TOTAL DIRECT COSTS (8)	SEVERELY HANDICAPPED COSTS (9)	NON-SEVERELY HANDICAPPED COSTS (10)	INFANT COSTS (11)	TOTAL DOCUMENTED SUPPORT COSTS (12)	SEVERELY HANDICAPPED COSTS (13)	NON-SEVERELY HANDICAPPED COSTS (14)	INFANT COSTS (15)	TOTAL ALLOCATED SUPPORT COSTS (16)
DESIGNATED INSTRUCTION AND SERVICES	220	A					//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Actual Direct Costs & Documented Support Costs		B													//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)		C					//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: STUDENT HOURS		D					//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)		E					Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)		F																
TOTAL COSTS (Line B + Line F)		G																
J-380-SE / J-580-SE ENTRY LINE		H					Columns 1,3 EDP 734	Columns 1,3 EDP 737	Columns 1,3 EDP 740	Columns 1,3 EDP 743	Column 4, EDP 734	Column 4, EDP 737	Column 4, EDP 740	Column 4, EDP 743	Column 5, EDP 734	Column 5, EDP 737	Column 5, EDP 740	Column 5, EDP 743
NONPUBLIC SCHOOLS	230	A					//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Actual Direct Costs & Documented Support Costs		B													//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)		C					//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: STUDENTS ENROLLED		D					//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)		E					Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)		F																
TOTAL COSTS (Line B + Line F)		G																
J-380-SE / J-580-SE ENTRY LINE		H					Columns 1,3 EDP 746	Columns 1,3 EDP 749	Columns 1,3 EDP 752	Columns 1,3 EDP 755	Column 4, EDP 746	Column 4, EDP 749	Column 4, EDP 752	Column 4, EDP 755	Column 5, EDP 746	Column 5, EDP 749	Column 5, EDP 752	Column 5, EDP 755

APPENDIX N:

STATE DEPARTMENT OF EDUCATION INSTRUCTIONS

SPECIAL EDUCATION J-380-SE/J-580-SE

ANNUAL PROGRAM COST DATA SUPPLEMENTAL INFORMATION REPORT

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN REVISED FOR THIS MANUAL. ALL MATERIALS, INCLUDING PAGE NUMBERS, ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT.

FORM J-380-SE/J-580-SE/J-780-SE: ANNUAL PROGRAM COST DATA REPORT SUPPLEMENTAL INFORMATION REPORT--SPECIAL EDUCATION PROGRAMS

INSTRUCTIONS

All Special Education Master Plan costs reported on Forms J-380/J-580/J-780 are also displayed on the J-380-SE/J-580-SE/J-780-SE Supplemental Report. This supplemental report provides for distributing these costs to the following program settings (where appropriate):

Severely Handicapped Programs
Non-Severely Handicapped Programs
Infant Programs

Only designated Special Education program costs are distributed to the above setting. These designated programs are:

Special Day Classes
Resource Specialists
Designated Instruction and Services
Nonpublic Schools

PROCEDURES

The following instructions utilize a sample school district as a guide for school district and county offices in the preparation of this report. In the sample school district, costs were reported on Form J-380 for the following Special Education programs:

1. Special Day Classes
2. Resource Specialists
3. Designated Instruction and Services
4. Assessment Costs
5. Special Education Transportation

Note: The methods for completing the J-380-SE are also applicable to completing the J-580-SE and the J-780-SE.

STEP 1: **COMPLETE WORKSHEET SE - DEVELOPMENT OF COST DISTRIBUTION FACTORS AND DISTRIBUTION OF COSTS**

The first step in completing the Supplemental Report is to prepare Worksheet SE. This worksheet is used to develop the cost distribution factors and to distribute the Special Education program costs to the various settings.

A. DETERMINE AND ENTER THE COST DISTRIBUTION FACTORS FOR EACH PROGRAM SETTING

The cost distribution factors are used to distribute program costs to various settings. These setting are defined in the California School Accounting Manual as follows:

> Severely Handicapped programs are direct instructional services provided in accordance with Education Code Section 56030.5 for individuals with exceptional need who require intensive instruction and training in programs serving pupils with the following profound disabilities: autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances, severe mental retardation, and those individuals who would have been eligible for enrollment in a development center for handicapped pupils.
>
> Non-Severely Handicapped programs are provided for all other individuals with exceptional needs receiving special education services.
>
> Infant programs are direct instructional services provided in accordance with Education Code Section 56026(1) for individuals with exceptional needs younger than three years of age placed pursuant to an IEP.

The distribution factors are developed for each of the Special Education programs to be distributed and are based on the following:

Special Day Class Program

> The basis for this program's factors is the full-time-equivalent teachers in each of the settings. Refer to the J-380 Worksheet #1, "Development of Direct Support Cost Allocation Factors," for the total FTE teachers in this program.
>
> For the Supplemental Report, the determinations of Severely Handicapped and Non-Severely Handicapped Classes is the same as specified for Form J-50 "Special Education Entitlement." (Please refer to page 14 for a copy of the Form J-50 definitions.) Special Day Classes with both Severely Handicapped and Non-Severely Handicapped students should be reported in the category most appropriate for the majority of the students in the class.

Resource Specialist Program

The basis for this program's factors is the number of hours spent by Resource Specialists with students in each setting.

During the first week of December and April of each fiscal year, each Resource Specialist must keep a record of the total hours spent with students in Severely Handicapped, Non-Severely Handicapped, and Infant settings. The hours must be identified to each setting.

Hours spent with groups of students should be reported to the setting most appropriate for the majority of the students in the group. For hours spent with groups of approximately the same number of students from each setting, report one-half of the total hours to each setting.

Report hours to the nearest quarter hour.

Report only time spent providing Resource Specialist to students.

Designated Instruction and Services Program

The basis for this program's factors is the number of hours spent by DIS staff with students in each setting.

During the first week of December and April of each fiscal year, each DIS staff employee must keep a record of the total hours spent with students in Severely Handicapped, Non-Severely Handicapped, and Infant settings. The hours must be identified to each setting.

Hours spent with groups of students should be reported to the setting most appropriate for the majority of the students in the group. For hours spent with groups of approximately the same number of students from each setting, report one-half of the total hours to each category.

Report hours to the nearest quarter hour.

Report only time spent providing Designated Instruction and Designated Services to students.

Nonpublic School Program

> The basis for this program's factors is the number of students in each of the settings enrolled in a nonpublic school during the fiscal year.

For the sample district, the following entries were made on Worksheet SE. Please refer to pages 15 and 16 for the completed sample Worksheet SE.

SPECIAL DAY CLASS COST DISTRIBUTION FACTORS

The sample district operates a total of five (5) Special Day Classes and employs a total of five (5) full-time-equivalent teachers. This information agrees with the FTE reported in Column 1, EDP 200, of the J-380 Worksheet #1, "Development of Direct Support Cost Allocation Factors." (Please refer to page 17 for the sample J-380 Worksheet #1.) The classes have been identified as follows:

Severely Handicapped	1 Class/f.t.e.
Non-Severely Handicapped	4 Classes/f.t.e.

With this information, the FTE for Special Day Class programs has been entered in Columns 1 through 4 of Worksheet SE. The total FTEs (factors) are 5.

RESOURCE SPECIALIST COST DISTRIBUTION FACTORS

The sample district employs a total of three (3) full-time Resource Specialists. From the information recorded by the Resource Specialists during the first week of December and the first week of April, the student hours were identified as follows:

Non-Severely Handicapped	180 student hours

Using this information, the student hours for Resource Specialist programs have been entered in Columns 1 through 4 of Worksheet SE. The total student hours (factors) are 180. Note that the hours reported are the sum of the hours accumulated during the first week of December and the first week of April.

DESIGNATED INSTRUCTION AND SERVICES COST DISTRIBUTION FACTORS

The sample district employs a total of 1.2 full-time-equivalent DIS staff. From the information recorded by the

DIS staff during the first week of December and the first week of April, the student hours were identified as follows:

Severely Handicapped	30 student hours
Non-Severely Handicapped	40 student hours
Infant	2 student hours

With this information, the student hours for DIS programs have been entered in Columns 1 through 4 of Worksheet SE. The total student hours (factors) are 72. Note that the hours reported are the sum of the hours accumulated during the first week of December and the first week of April.

NON-PUBLIC SCHOOLS COST ALLOCATION FACTORS

The sample district had no student enrolled in Nonpublic Schools during the fiscal year.

B. ENTER THE SPECIAL EDUCATION MASTER PLAN COSTS FROM FORM J-380

From the completed Form J-380, enter on Worksheet SE the direct costs and direct support costs to be distributed for each of the Special Education programs.

For the sample district, the following entries were made on Worksheet SE. Please refer to pages 15 and 16 for the completed sample Worksheet SE.

SPECIAL DAY CLASS

Direct Costs
From: J-380, Column 1a, EDP No. 200 $246,000
To: Worksheet SE, Column 8, Line A
Documented Direct Support Costs
From: J-380, Column 4, EDP No. 200 8,290
To: Worksheet SE, Column 12, Line A
Allocated Direct Support Costs
From: J-380, Column 5, EDP No. 200 85,986
To: Worksheet SE, Column 16, Line A

RESOURCE SPECIALIST

Direct Costs
From: J-380, Column 1a, EDP No. 210 $157,400
To: Worksheet SE, Column 8, Line A
Documented Direct Support Costs
From: J-380, Column 4, EDP No. 210 4,974
To: Worksheet SE, Column 12, Line A

Allocated Direct Support Costs
From: J-380, Column 5, EDP No. 210 47,431
To: Worksheet SE, Column 16, Line A

DESIGNATED INSTRUCTION AND SERVICES

Direct Costs
From: J-380, Column 1a, EDP NO. 220 $ 29,800
To: Worksheet SE, Column 8, Line A

Documented Direct Support Costs
From: J-380, Column 4, EDP No. 220 1,989
To: Worksheet SE, Column 12, Line A

Allocated Direct Support Costs
From: J-380, Column 5, EDP No. 220 17,854
To: Worksheet SE, Column 16, Line A

C. DISTRIBUTE THE PROGRAM COSTS TO THE VARIOUS SETTINGS

Direct Costs, Documented Direct Support Costs, and Allocated Direct Support Costs of the Special Education programs are distributed to the various program settings (severe, non-severe, and infant) by means of the following methods:

1. Actual or Documented Costs

   Costs entered as actual or documented costs must be substantiated by appropriate records. This method may be used for Direct Costs and Documented Direct Support Costs only.

2. Distribution of Costs

   Costs are entered according to Cost Distribution Factors. This method may be used for Direct Cost, Documented Direct Support Costs, and Allocated Direct Support Costs.

When direct costs are entered, either of the two methods just mentioned may be used. However, all direct costs within the same program must be entered according to the same method.

Documented direct support costs may be entered by using any combination of the above methods.

Allocated direct support costs are entered by using the "Distribution of Costs" method only.

For the sample district, the following entries were made on Worksheet SE. Please refer to pages 15 and 16 for the completed sample Worksheet SE.

SPECIAL DAY CLASS COST DISTRIBUTIONS

Direct Costs

The sample district identified and accounted for all direct costs of each of the Special Day Classes to each of the settings during the year. All costs were appropriately substantiated. From district accounting records, the direct cost were determined as follows:

Total Direct Costs	$246,000	
Severely Handicapped Costs		55,300
Non-Severely Handicapped Costs		190,700

Using this information, the sample district completed the following steps:

1. Entered the actual direct costs of Special Day Classes by setting on Line B, Columns 5 through 7, of Worksheet SE.

   (Column 5, Line B = $ 55,300)
   (Column 6, Line B = 190,700)

2. Added the amounts on Line B, Columns 5 through 7, and entered the result on Line B, Column 8. (The amount is $246,000.)

3. In Column 8, subtracted Line B from Line A and entered the result in Line C. (The amount is zero. This indicates that no costs remain to be distributed.)

4. Entered zeros on Line F, Columns 5 through 8.

5. Added the amounts in Column 5, Lines B and F, and entered the result in Column 5, Line G. (The amount is $55,300.)

   Repeated this step for Columns 6, 7 and 8.

Documented Direct Support Costs

The sample district did not have separate identification of the documented direct support costs for the Special Day Classes to the various settings; therefore, these costs are distributed according to the "Distribution of Costs" method.

On the basis of this information, the sample district completed the following steps:

1. Entered zeros on Worksheet SE, Special Day Class, Line B, Columns 9 through 12.

2. In Column 12, subtracted Line B from Line A and entered the result in Line C. (The amount is $8,290.)

3. Divided the amount in Column 12, Line C, by the "Total Factors" in Column 4, line D, and entered the result in Column 12, Line E. ($8,290/5 = $1,658)

4. Multiplied the Unit Rate in Column 12, Line E, times the factors in Columns 1 through 3 and entered the results on Line F, Columns 9 through 11, for the appropriate settings.

   (Severely Handicapped: 1,658 x 1 = $1,658)
   (Non-Severely Handicapped: 1,658 x 4 = $6,632)

5. Added the amounts on Line F, Columns 9 through 11, and entered the result on Line F, Column 12. (The amount is $8,290.)

6. Added the amounts in Column 9, Lines B and F, and entered the result in Column 9, Line G. (The amount is $1,658.)

   Repeated this step for Columns 10, 11, and 12.

Allocated Direct Support Costs

Allocated direct support costs are distributed using the "Distribution of Costs" method.

On the basis of this information, the sample district completed the following steps:

1. Entered a zero on Worksheet SE, Special Day Class, Line B, Column 16.

2. In Column 16, subtracted Line B from Line A, and entered the result in Line C. (The amount is $85,986.)

3. Divided the amount in Column 16, Line C, by the "Total Factors" in Column 4, Line D, and entered the result in Column 16, Line E. ($85,986/5 = $17,197.20)

4. Multiplied the Unit Rate in Column 16, Line E, times the factors in Columns 1 through 3, and entered the results on Line F, Columns 13 through 15, for the appropriate settings.

   (Severely Handicapped: 17,197.20 x 1 = $17,197)

(Non-Severely Handicapped: 17,197.20 x 4 = $68,789)

5. Added the amounts on Line F, Columns 13 through 15, and entered the result on Line F, Column 16. (The amount is $85,986.)

6. Added the amounts in Column 13, Lines B and F, and entered the result in Column 13, Line G. (The amount is $17,197.)

   Repeated this step for Columns 14, 15, and 16.

RESOURCE SPECIALIST COST DISTRIBUTIONS

Direct Costs

The sample district did not have separate identification of the Resource Specialists to the various settings, and all costs were accumulated to one program. These costs are distributed using the "Distribution of Costs" method.

On the basis of this information, the sample district completed the following steps:

1. Entered zeros on Worksheet SE, Resource Specialist, Line B, Columns 5 through 8.

2. In column 8, subtracted Line B from Line A and entered the result in Line C. (The amount is $157,400.)

3. Divided the amount is Column 8, Line C, by the "Total Factors" in Column 4, Line D, and entered the result in Column 8, Line E. ($157,400/180 = $874.44)

4. Multiplied the Unit Rate in Column 8, Line E, times the factors in Columns 1 through 3 and entered the result on Line F, Columns 5 through 7, for the appropriate settings. (Non-Severely Handicapped: 874.44 x 180 = $157,400)

5. Added the amounts on Line F, Columns 5 through 7, and entered the result on Line F, Column 8. (The amount is $157,400.)

6. Added the amount in Column 5, Lines B and F, and entered the result in Column 5, Line G. (The amount is zero.)

   Repeated this step for Columns 6, 7 and 8.

Documented Direct Support Costs

The sample district did not have separate identification of the documented direct support costs for the Resource Specialists to the various settings; therefore, these costs are distributed using the "Distribution of Costs" method.

On the basis of this information, the sample district completed the following:

Repeated the steps listed under Special Day Class, Documented Direct Support Costs.

Allocated Direct Support Costs

Allocated direct support costs are distributed according to the "Distribution of Costs" method.

On the basis of this information, the sample district completed the following:

Repeated the steps listed under Special Day Class, Allocated Direct Support Costs.

DESIGNATED INSTRUCTION AND SERVICES COST DISTRIBUTION

Direct Costs

The sample district did not have separate identification of the Designated Instruction and Services to the various settings, and all costs were accumulated to one program. These costs are distributed according to the "Distribution of Costs" method.

On the basis of this information, the sample district completed the following:

Repeated the steps listed under Resource Specialist, Direct Costs.

Documented Direct Support Costs

The sample district did not have separate identification of the documented direct support costs for Designated Instruction and Services to the various settings; therefore, these costs are distributed according to the "Distribution of Costs" method.

On the basis of this information, the sample district completed the following:

Repeated the steps listed under Special Day Class, Documented Direct Support Costs.

Allocated Direct Support Costs

Allocated direct support costs are distributed according to the "Distribution of Costs" method.

On the basis of this information, the sample district completed the following:

Repeated the steps listed under Special Day Class, Allocated Direct Support Costs.

STEP 2: **TRANSFER THE DISTRIBUTED COSTS FROM WORKSHEET SE TO THE J-380-SE SUPPLEMENTAL REPORT FORM**

From the completed Worksheet SE, enter on the J-380-SE Supplemental Report the distributed costs for each Special Education program. (Note: Line H on Worksheet SE indicates the Column and Line of the J-380-SE Supplemental Report on which to enter the computed totals for each setting.

For the sample district, the following entries were made on the J-380-SE Supplemental Report. Please refer to pages 15 and 16 for the completed sample Worksheet SE.

1. Transferred the totals for the Special Day Class program from Worksheet SE by entering the total reported on Line G for Column 5 of $55,300 to the J-380-SE Supplemental Report, Line EDP No. 710, Columns 1 and 3. This transfer was repeated for Columns 6 through 16.
2. Transferred the totals for the Resource Specialist Program from Worksheet SE to the J-380-SE Supplemental Report by repeating the step listed above (for the Special Day Class program).
3. Transferred the totals for the Designated Instruction and Services Program from Worksheet SE to the J-380-SE Supplemental Report by repeating the step listed above (for the Special Day Class Program).

STEP 3: **COMPLETION OF THE J-380-SE SUPPLEMENTAL REPORT**

The next step in completing the J-380-SE Supplemental Report is to enter from the J-380 Report those remaining Special Education Master Plan costs not distributed on Worksheet SE.

From the completed Form J-380, enter the following Special Education costs on the J-380-SE Supplemental Report.

For the sample district, the following entries were made on Form J-380-SE. Please refer to page 18 for the completed sample Form J-380 and to pages 19, 20 and 21 for the completed sample J-380-SE.

Total Special Education Costs	
Direct Costs	
From: J-380, Columns 1 & 3, EDP No. 260	$433,200
To: J-380-SE, Columns 1 & 3, EDP No. 701	
Documented Direct Support Costs	
From: J-380, Column 4, EDP No. 260	91,446
To: J-380-SE, Column 4, EDP No. 701	
Allocated Direct Support Costs	
From: J-380, Column 5, EDP No. 260	151,271
To: J-380-SE, Column 5, EDP No. 701	
Indirect Costs	
From: J-380, Column 7, EDP No. 260	87,630
To: J-380-SE, Column 7, EDP No. 701	
Assessment Costs	
Documented Direct Support Costs	
From: J-380, Column 4, EDP No. 245	$ 53,293
To: J-380-SE, Column 4, EDP No. 767	
Indirect Costs	
From: J-380, Column 7, EDP No. 245	6,909
To: J-380-SE, Column 7, EDP No. 767	
Special Education Transportation	
Document Direct Support Costs	
From: J-380, Column 4, EDP No. 250	$ 22,900
To: J-380-SE, Column 4, EDP No. 790	
Indirect Costs	
From: J-380, Column 7, EDP No. 250	2,969
To: J-380-SE, Column 7, EDP No. 790	

Next, the following computations were completed on the J-380-SE Supplemental Report:

1. Totaled Columns 3, 4 and 5 of the J-380-SE Supplemental Report and entered the results in Column 6.

2. Multiplied the Unrestricted Indirect Cost Rate (determined on Form J-380) times the amounts in Column 6 for each Special Education program distributed to the various settings. The results were entered in Column 7. (The Unrestricted Indirect Cost Rate determined for the sample district on Form J-380 is .129647.)

3. Totaled Columns 6 and 7 and entered the results in Column 8.

4. Totaled the amount on Line EDP 701 and line EDP 704, all columns, and entered the results onto Line EDP 707, all columns.

5. Completed Section F. "Summary Totals" for Columns 1 through 8. Added the amounts from the indicated lines and entered the results accordingly.

   Example:

   Severely Handicapped Summary, Column 1, EDP No. 770

   Column 1, Line A1 = $ 55,300
   Column 1, Line B1 = -0-
   Column 1, Line C1 = 12,147
   Column 1, Line D1 = -0-
   Column 1, Line E1 = -0-

   Total $ 67,717

6. Completed Line EDP No. 800, "Total Special Education Costs Distributed." Added the amount from the indicated lines, and entered the results accordingly.

7. Verified that the totals on Line EDP No. 800 agree with the totals on Line EDP No. 707.

STEP 4: **TRANSMITTAL OF THE J-380-SE SUPPLEMENTAL REPORT**

DISTRICTS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION.

COUNTY OFFICES ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT ONE COPY TO THE STATE DEPARTMENT OF EDUCATION.

JPAS ARE TO RETAIN ONE COPY OF THIS WORKSHEET AND SUBMIT TWO COPIES TO THE COUNTY OFFICE OF EDUCATION.

DEFINITIONS APPLICABLE TO TERMS USED ON THE J-50-SERIES FORMS

1. Special Education Local Plan Area (SELPA)

   SELPA refers to the Special Education Local Plan Area. It may be composed of one agency or a group of agencies that submit a local plan.

2. Administrative Unit (AU)

   AU refers to the Administrative Unit of the SELPA. It is any participating agency (district or county) which has been assigned by the SELPA to perform functions such as: (1) the receipt and distribution of regionalized service funds; (2) provision of administrative support; and (3) coordination of the implementation of the local plan. Education Code Section 56170(c)(2) creates the Administrative Unit, of which there is only one per SELPA. For example, if three districts join in a local plan, one of the districts must be assigned as the Administrative Unit.

3. Severely Handicapped Instructional Personnel Service Units

   a. Special Day Class (SDC)

   A special class with at least two-thirds of its enrollment composed of individuals with exceptional needs who require intensive instruction and training in programs serving pupils with the following profound disabilities: autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances, severe mental retardation, and those individuals who would have been eligible for enrollment in a development center for handicapped pupils.

   or

   A special class with less than two-thirds of its enrollment composed of individuals with exceptional needs who require intensive instruction and training in programs serving pupils with the following profound disabilities: autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances, severe mental retardation, and those individuals who would have been eligible for enrollment in a development center for handicapped pupils, which is differentiated from most special classes in that it requires extensive additional support.

   Additional support must be a requirement of the individualized education plan and must be extensively beyond those services provided to non-severe special day classes and could include (but not be limited to) services such as:

   (1) More than one aide for at least part of the day.
   (2) Special materials, equipment, and furniture to meet the needs of the severely handicapped individuals in that class.
   (3) Additional psychological services to meet the needs of the severely handicapped individuals in the class.
   (4) Additional nursing or health services to meet the needs of the severely handicapped individuals in the class.

   b. Resource Specialist Program (RSP)

   The requirement that all individuals with exceptional needs who are placed in the resource specialist program must spend the majority of their day in the regular school program precludes the possibility of a Resource Specialist ISP unit being classified as severally handicapped. However, this does not mean that blind children, orthopedically handicapped, etc, may not be served in the resource specialist program; it simply means that they would not meet the severely handicapped definition of profound blindness, etc.

****** W O R K S H E E T # SE ******

1988-89

SPECIAL EDUCATION SUPPLEMENTAL INFORMATION: DEVELOPMENT OF COST DISTRIBUTION FACTORS: DISTRIBUTION OF COSTS (J-380/-580/-780-SE)

		COST DISTRIBUTION FACTORS					DIRECT COSTS				DOCUMENTED DIRECT SUPPORT COSTS				ALLOCATED DIRECT SUPPORT COSTS			
Special Education Programs	EDP NO.	SEVERELY HANDICAPPED FACTOR (1)	NON-SEVERELY HANDICAPPED FACTOR (2)	INFANT FACTOR (3)	TOTAL FACTORS (4)		SEVERELY HANDICAPPED COSTS (5)	NON-SEVERELY HANDICAPPED COSTS (6)	INFANT COSTS (7)	TOTAL DIRECT COSTS (8)	SEVERELY HANDICAPPED COSTS (9)	NON-SEVERELY HANDICAPPED COSTS (10)	INFANT COSTS (11)	TOTAL DOCUMENTED SUPPORT COSTS (12)	SEVERELY HANDICAPPED COSTS (13)	NON-SEVERELY HANDICAPPED COSTS (14)	INFANT COSTS (15)	TOTAL ALLOCATED SUPPORT COSTS (16)
SPECIAL DAY CLASS	200					A	//////////	//////////	//////////	246,000	//////////	//////////	//////////	8,290	//////////	//////////	//////////	85,986
Actual Direct Costs & Documented Support Costs						B	55,300	190,700	0	246,000	0	0	0	0	//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////	0	//////////	//////////	//////////	8,290	//////////	//////////	//////////	85,986
Factor: F.T.E. TEACHERS		1	4	0	5	D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D			0	Unit Rate- Column 12C / Column 4D			27.63	Unit Rate- Column 16C / Column 4D			17,197.20
Distributed Direct & Support Costs (Line E x Factor)						F	0	0	0	0	1,658	6,632	0	8,290	17,197	68,789	0	85,986
TOTAL COSTS (Line B + Line F)						G	55,300	190,700	0	246,000	1,658	6,632	0	8,290	17,197	68,789	0	85,986
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 710	Columns 1,3 EDP 713	Columns 1,3 EDP 716	Columns 1,3 EDP 719	Column 4, EDP 710	Column 4, EDP 713	Column 4, EDP 716	Column 4, EDP 719	Column 5, EDP 710	Column 5, EDP 713	Column 5, EDP 716	Column 5, EDP 719
RESOURCE SPECIALIST	210					A	//////////	//////////	//////////	157,400	//////////	//////////	//////////	4,974	//////////	//////////	//////////	47,431
Actual Direct Costs & Documented Support Costs						B	0	0	0	0	0	0	0	0	//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////	157,400	//////////	//////////	//////////	4,974	//////////	//////////	//////////	47,431
Factor: STUDENT HOURS		0	180	0	180	D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D			874.44	Unit Rate- Column 12C / Column 4D			874.44	Unit Rate- Column 16C / Column 4D			263.51
Distributed Direct & Support Costs (Line E x Factor)						F	0	157,400	0	157,400	0	4,974	0	4,974	0	47,431	0	47,431
TOTAL COSTS (Line B + Line F)						G	0	157,400	0	157,400	0	4,974	0	4,974	0	47,431	0	47,431
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 722	Columns 1,3 EDP 725	Columns 1,3 EDP 728	Columns 1,3 EDP 731	Column 4, EDP 722	Column 4, EDP 725	Column 4, EDP 728	Column 4, EDP 731	Column 5, EDP 722	Column 5, EDP 725	Column 5, EDP 728	Column 5, EDP 731

****** WORKSHEET #SE ******

1988-89

SPECIAL EDUCATION SUPPLEMENTAL INFORMATION: DEVELOPMENT OF COST DISTRIBUTION FACTORS: DISTRIBUTION OF COSTS (J-380/-580/-780-SE)

Special Education Programs	EDP NO.	COST DISTRIBUTION FACTORS					DIRECT COSTS				DOCUMENTED DIRECT SUPPORT COSTS				ALLOCATED DIRECT SUPPORT COSTS			
		SEVERELY HANDICAPPED FACTOR (1)	NON-SEVERELY HANDICAPPED FACTOR (2)	INFANT FACTOR (3)	TOTAL FACTORS (4)		SEVERELY HANDICAPPED COSTS (5)	NON-SEVERELY HANDICAPPED COSTS (6)	INFANT COSTS (7)	TOTAL DIRECT COSTS (8)	SEVERELY HANDICAPPED COSTS (9)	NON-SEVERELY HANDICAPPED COSTS (10)	INFANT COSTS (11)	TOTAL DOCUMENTED SUPPORT COSTS (12)	SEVERELY HANDICAPPED COSTS (13)	NON-SEVERELY HANDICAPPED COSTS (14)	INFANT COSTS (15)	TOTAL ALLOCATED SUPPORT COSTS (16)
DESIGNATED INSTRUCTION AND SERVICES	220					A	//////////	//////////	//////////	29,800	//////////	//////////	//////////	1,989	//////////	//////////	//////////	17,054
Actual Direct Costs & Documented Support Costs						B	0	0	0	0				0	//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////	29,800	//////////	//////////	//////////	1,989	//////////	//////////	//////////	17,054
Factor: STUDENT HOURS						D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D			413.89	Unit Rate- Column 12C / Column 4D			27.63	Unit Rate- Column 16C / Column 4D			247.97
Distributed Direct & Support Costs (Line E x Factor)						F	12,417	16,555	828	29,800	829	1,105	55	1,989	7,439	9,919	496	17,054
TOTAL COSTS (Line B + Line F)						G	12,417	16,555	828	29,800	829	1,105	55	1,989	7,439	9,919	496	17,054
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 734	Columns 1,3 EDP 737	Columns 1,3 EDP 740	Columns 1,3 EDP 743	Column 4, EDP 734	Column 4, EDP 737	Column 4, EDP 740	Column 4, EDP 743	Column 5, EDP 734	Column 5, EDP 737	Column 5, EDP 740	Column 5, EDP 743
NONPUBLIC SCHOOLS	230					A	//////////	//////////	//////////	0	//////////	//////////	//////////	0	//////////	//////////	//////////	0
Actual Direct Costs & Documented Support Costs						B									//////////	//////////	//////////	-0-
Costs to be Distributed (Line A - Line B)						C	//////////	//////////	//////////		//////////	//////////	//////////		//////////	//////////	//////////	
Factor: STUDENTS ENROLLED						D	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////	//////////
Unit Rate (Line C / Column 4D)						E	Unit Rate- Column 8C / Column 4D				Unit Rate- Column 12C / Column 4D				Unit Rate- Column 16C / Column 4D			
Distributed Direct & Support Costs (Line E x Factor)						F												
TOTAL COSTS (Line B + Line F)						G												
J-380-SE / J-580-SE ENTRY LINE						H	Columns 1,3 EDP 746	Columns 1,3 EDP 749	Columns 1,3 EDP 752	Columns 1,3 EDP 755	Column 4, EDP 746	Column 4, EDP 749	Column 4, EDP 752	Column 4, EDP 755	Column 5, EDP 746	Column 5, EDP 749	Column 5, EDP 752	Column 5, EDP 755

****** WORKSHEET # 1 ****** 1988-89 Page 1

DEVELOPMENT OF DIRECT SUPPORT COST ALLOCATION FACTORS (J-380) (Revised 4/89)

Program/Activity	EDP NO.	TOTAL FTE TEACHERS (FTE) (1)	FACTOR A Instructional Admin FTE (2)	FACTOR B Instructional Media FTE (3)	FACTOR C School Admin FTE (4)	FACTOR D Pupil Services FTE (5)	TOTAL CLASSROOM UNITS (C.U.) (6)	FACTOR E Plant Maintenance CU's (7)	FACTOR F Plant Operations CU's (8)	FACTOR G Facilities (Rents & Leases) CU's (9)	TOTAL PUPILS TRANSPORTED (PT's) (10)	FACTOR H Pupil Transportation PT's (11)	TOTAL SPECIAL PROJECTS OPERATED (12)	Special Projects Administration (13)	FACTOR I Special Projects Costs (From J-380, Column 3) (14)
GENERAL EDUCATION:															
Regular Education (K-12)	110	34.0	20.0	34.0	34.0	34.0	34.0	34.0	34.0	0.0	415.0	415.0	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	14.0	0.0	0.0	0.0	//////////	0.0	0.0	34.0	//////////	0.0	//////////	//////////	//////////
Alternative Schools	112						1.0						//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Continuation Education	116												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Gifted and Talented Education	280	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	1.0	0.0	0.0	0.0	//////////	0.0	0.0	1.0	//////////	0.0	//////////	//////////	//////////
Integration/Desegregation Programs	117												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Independent Study Centers	119												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Opportunity Schools/Programs	120												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
ROC/P	121												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
Specialized Secondary Schools	122												//////////	//////////	//////////
FACTORS EXCLUDED		//////////					//////////				//////////		//////////	//////////	//////////
SUBTOTAL, GENERAL EDUCATION		35.0	20.0	35.0	35.0	35.0 **	35.0	35.0	35.0	0.0 **	415.0	415.0 **	//////////	//////////	//////////
Subtotal, Factors Excluded		//////////	15.0	0.0	0.0	0.0 **	//////////	0.0	0.0	35.0 **	//////////	0.0 **	//////////	//////////	//////////
SPECIAL EDUCATION:															
Special Day Class	200	5.0	0.0	5.0	5.0	5.0	5.0	5.0	5.0	0.0	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	5.0	0.0	0.0	0.0	//////////	0.0	0.0	5.0	//////////	//////////	//////////	//////////	//////////
Resource Specialist	210	3.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	0.0	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	3.0	3.0	0.0	0.0	//////////	0.0	0.0	3.0	//////////	//////////	//////////	//////////	//////////

****** WORKSHEET # 1 ****** 1988-89 Page 2

Program/Activity	EDP NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SPECIAL EDUCATION (continued):															
Designated Instruction and Services	220	1.2	0.0	0.0	1.2	1.2	1.0	1.0	1.0	0.0	//////////	//////////	//////////	//////////	//////////
FACTORS EXCLUDED		//////////	1.2	1.2	0.0	0.0	//////////	0.0	0.0	1.0	//////////	//////////	//////////	//////////	//////////

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380 (Rev 4/89)

1988-89
Annual Program Cost Data Report
General Fund Expenditures

QUALITY UNIFIED School District   FIRST RATE County, California

Type of Program/Activity	EDP No.	Direct Charges		Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
		General Fund (1a)	Rtn. Repair and Maint. Fund (1b)							
INSTRUCTIONAL PROGRAMS									(Optional)	(Optional)
General Education										
Regular Education (K-12)	110	1,394,000	xxxxxxxxxxxx	(1,000)	1,393,000	136,500	832,547	2,362,047	306,233	2,668,280
Alternative Schools	112		xxxxxxxxxxxx	-						
Continuation Education	116		xxxxxxxxxxxx	-						
Gifted and Talented Education	280	37,000	xxxxxxxxxxxx	37,000	700	17,198	54,898	7,117	62,015	
Integration/Desegregation Programs	117		xxxxxxxxxxxx	-						
Independent Study Centers	119		xxxxxxxxxxxx	-						
Opportunity Schools/Programs	120		xxxxxxxxxxxx	-						
ROC/P	121		xxxxxxxxxxxx	-						
Specialized Secondary Schools	122		xxxxxxxxxxxx	-						
TOTAL, General Education	130	1,431,000	xxxxxxxxxxxx	(1,000)	1,430,000	137,200	849,745	2,416,945	313,350	2,730,295
Special Education (Including PL 94-142 Local Entitlement Expenditures)										
Special Day Class	200	246,000	xxxxxxxxxxxx	-	246,000	8,290	85,986	340,276	44,116	384,392
Resource Specialist	210	157,400	xxxxxxxxxxxx	-	157,400	4,974	47,431	209,805	27,200	237,005
Designated Instruction and Services	220	29,800	xxxxxxxxxxxx	-	29,800	1,989	17,854	46,943	6,436	56,079
Nonpublic Schools	230		xxxxxxxxxxxx	-						
Program Specialists/ Regionalized Services	240		xxxxxxxxxxxx	-						
Assessment Costs	245	xxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx	53,293	xxxxxxxxxxxx	53,293	6,909	60,202
Special Educ. Transportation	250	xxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx	22,900		22,900	2,969	25,869
TOTAL, Special Education	260	433,200	xxxxxxxxxxxx	-	433,200	91,446	151,271	675,917	87,630	763,547
TOTAL, INSTRUCTIONAL PROGRAMS	270	1,864,200	xxxxxxxxxxxx	(1,000)	1,863,200	228,646	1,001,016	(a) 3,092,862	400,980	3,493,842

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

QUALITY UNIFIED School District FIRST RATE County, California

Type of Program/Activity	EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
								(Optional)	(Optional)
TOTAL SPECIAL EDUCATION MASTER PLAN COSTS (from Form J-380, line EDP 260)	701	433,200		433,200	91,446	151,271	675,917	87,630	763,547
TOTAL SPECIAL EDUCATION DISCRETIONARY GRANT COSTS FOR INFANT PROGRAMS (from Form J-380, portion of line EDP 343 related to Infant Programs)	704	0		0					
TOTAL SPECIAL EDUCATION COSTS TO BE DISTRIBUTED	707	433,200		433,200	91,446	151,271	675,917	87,630	763,547
A. SPECIAL DAY CLASS COSTS 1. Severely Handicapped/ Non-Infant Costs	710	55,300		55,300	1,658	17,197	74,155	9,614	83,769
2. Non-Severely Handicapped/ Non-Infant Costs	713	190,700		190,700	6,632	68,789	266,121	34,502	300,623
3. Infant Programs Costs	716	0							
TOTAL, Special Day Class (must equal J-380, line EDP 200)	719	246,000		246,000	8,290	85,986	34,276	44,116	384,392
B. RESOURCE SPECIALIST COSTS 1. Severely Handicapped/ Non-Infant Costs	722	0							
2. Non-Severely Handicapped/ Non-Infant Costs	725	157,400		157,400	4,974	47,431	209,805	27,200	237,005
3. Infant Programs Costs	728	0							
TOTAL, Resource Specialist (must equal J-380, line EDP 210)	731	157,400		157,400	4,974	47,431	209,805	27,200	237,005

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

QUALITY UNIFIED School District FIRST RATE County, California

Type of Program/Activity	EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
								(Optional)	(Optional)
C. DESIGNATED INSTRUCTION AND SERVICES COSTS									
1. Severely Handicapped/ Non-Infant Costs	734	12,417		12,417	829	7,439	20,685	2,682	23,367
2. Non-Severely Handicapped/ Non-Infant Costs	737	16,555		16,555	1,105	9,919	27,579	3,575	31,154
3. Infant Programs Costs	740	828		828	55	496	1,379	179	1,558
TOTAL, Designated Instruction Services Costs (must equal J-380, line EDP 220)	743	29,800		29,800	1,989	17,854	49,643	6,436	56,079
D. NONPUBLIC SCHOOLS COSTS									
1. Severely Handicapped/ Non-Infant Costs	746	0							
2. Non-Severely Handicapped/ Non-Infant Costs	749	0							
3. Infant Programs Costs	752	0							
TOTAL, Nonpublic Schools Costs (must equal J-380, line EDP 230)	755	0							
E. ASSESSMENT COSTS									
1. Severely Handicapped/ Non-Infant Costs	758	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
2. Non-Severely Handicapped/ Non-Infant Costs	761	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
3. Infant Programs Costs	764	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
4. Non-placement Costs	766	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
TOTAL, Assessment Costs (must equal J-380, line EDP 245)	(E) 767	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	53,293	xxxxxxxxxxxxx	53,293	6,909	60,202

538

537

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
Form J-380-SE (4/89)

1988-89
Annual Program Cost Data Report Supplement
Special Education Programs

QUALITY UNIFIED School District FIRST RATE County, California

Type of Program/Activity	EDP No.	Direct Charges (1)	Adjustments For Special Projects Charges in Col. 1 (2)	Adjusted Direct Costs (3)	Documented Direct Support Costs (4)	Allocated Direct Support Costs (5)	Total Direct and Direct Support Costs Col. 3,4,5 (6)	Indirect Costs (7)	Total Program (8)
F. SUMMARY TOTALS								(Optional)	(Optional)
1. Severely Handicapped/ Non-Infant Costs (A1+B1+C1+D1+E1) (F1)	770	67,717		67,717	2,487	24,636	94,840	12,296	107,136
2. Non-Severely Handicapped/ Non-Infant Costs (A2+B2+C2+D2+E2) (F2)	774	364,655		364,655	12,711	126,139	503,505	65,277	568,782
3. Infant Programs Costs (A3+B3+C3+D3+E3)	777	828		828	55	496	1,379	179	1,558
PL 94-142 Discretionary Grant Costs for Infant Programs (From page SE-1)	780	0		0					
TOTAL, Infant Costs (F3)	783	828		828	55	496	1,379	179	1,558
4. Non-placement Costs (F4)	777	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
G. REGIONALIZED SERVICES/ PROGRAM SPECIALISTS COSTS (Total costs from J-380, line EDP 240)	786	0							
H. SPECIAL EDUCATION TRANSPORTATION COSTS (Total costs from J-380, line EDP 250)	790	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	22,900		22,900	2,969	25,869
TOTAL SPECIAL EDUCATION COSTS DISTRIBUTED (E + F1 + F2 + F3 + F4 + G + H)	800	433,200		433,200	91,446	151,271	675,917	87,630	763,547

APPENDIX O:

STATE DEPARTMENT OF EDUCATION J-380 TECHNICAL CHECKLIST

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN REVISED FOR THIS MANUAL. ALL MATERIALS, INCLUDING PAGE NUMBERS, ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT.

J-380 TECHNICAL CHECKLIST
1989-90 REPORTS

AGENCY NAME ____

CDS NO. _____-______________

THIS CHECKLIST DESCRIBES POSSIBLE ERROR CONDITIONS WHICH MAY APPEAR ON FORM J-380, "ANNUAL PROGRAM COST DATA REPORT." EACH ITEM TO BE REVIEWED INCLUDES A BRIEF STATEMENT OF THE ERROR CONDITION THAT HAS OCCURRED, FOLLOWED BY A SHORT DISCUSSION OF HOW ANY ENTRY WOULD GENERALLY BE EXPECTED TO APPEAR. THIS CHECKLIST DOES NOT INCLUDE MATHEMATICAL CHECKS OF COMPUTATIONS. IF THE REPORT IS COMPLETED WITHOUT USING THE STATE DEPARTMENT OF EDUCATION COMPUTER SOFTWARE FOR THE J-380, A VERIFICATION OF THE ACCURACY OF THE COMPUTATIONS SHOULD ALSO BE PERFORMED.

TOTAL GENERAL FUND, FORM J-380

☐ COLUMN 1a, EDP 500, TOTAL GENERAL FUND: **AMOUNT DOES NOT AGREE WITH FORM J-201, GENERAL FUND**

Form J-380, EDP 500, Total $____________________

Form J-201, Column 3:
Line B-10, Total Expenditures + ____________________

Line D-1b, Transfers Out + ____________________

Line D-2b, Uses + ____________________

TOTAL, Form J-201 $____________________

GENERAL EDUCATION

☐ COLUMNS 4 and 5 (DIRECT SUPPORT COSTS): **AMOUNTS REPORTED IN COLUMNS 4 and 5; NO ENTRIES IN COLUMN 1a**

Columns 4 and 5 display the distribution of **provider (support services)** program costs to **user programs**.

User programs operated by the district would have direct costs in column 1a.

Some user programs not operated by the district (i.e., county-operated ROP class) may not have direct costs. Nondistrict operated programs are reported as "Nonagency Activities" under Auxiliary Services.

An exception to this may be the Integration/Desegregation program. Due to local implementation, this program may display only support services (columns 4 and/or 5) and no direct costs (column 1a).

SPECIAL EDUCATION

☐ COLUMNS 1a and 3 (DIRECT COSTS): **IPSUs OPERATED BUT NO COSTS REPORTED or NO IPSUs OPERATED BUT COSTS REPORTED**

Special Education programs operated (as reported on the J-50 Special Education Entitlement Form) would have **direct costs** reported in columns 1a and 3 of the J-380 report. Conversely, Special Education programs not reported in columns 1a and 3 of the J-380 are most likely programs that are being operated under contract to another LEA. Such programs are reported as "Nonagency Activities" under Auxiliary Services.

The following information was reported on **Form J-380** and on **Form J-50**:

	J-50 Report of Units Operated	J-380 Costs Reported
Special Day Class	______________	$______________
Resource Specialist	______________	$______________
DIS	______________	$______________

☐ COLUMNS 1a and 3 (DIRECT COSTS): **AVERAGE COSTS OF IPSUs OPERATED ARE HIGH**

Generally, the average of the **direct costs** of each IPSU ranges between $20,000 and $65,000 on a statewide basis. The average **direct costs** per IPSU, as determined from the information displayed above, are:

Special Day Class $________________

Resource Specialist $________________

DIS $________________

☐ COLUMNS 4 and 5 (DIRECT SUPPORT COSTS): **AMOUNTS REPORTED IN COLUMNS 4 and 5; NO ENTRIES IN COLUMN 1a**

Columns 4 and 5 display the distribution of **provider (support services)** program costs to **user programs**.

User programs operated by the district would have direct costs in column 1a.

Some user programs not operated by the district (i.e., county-operated ROP class) may not have direct costs. Nondistrict operated programs are reported as "Nonagency Activities" under Auxiliary Services.

For **EDP 250 (Special Education Transportation)**, the user program is generally considered to be Special Day Class, (EDP 200). If support costs are distributed for Special Education Transportation, direct costs would normally be reported in column 1a for Special Day Class.

This does not apply to **EDP 245 (Assessment Costs)**.

SPECIAL PROJECTS

☐ COLUMN 2 (ADJUSTMENTS FOR SPECIAL PROJECTS): **NO ENTRIES MADE**

Column 2 is used for:

(a) moving funded **support service** costs out of Special Projects, and

(b) moving nonfunded **instructional** costs into Special Projects.

If no entries have been made in this column, it is likely that these adjustments have been ignored.

Note: For most districts, a review of the **Mentor Teacher** program (EDP 353) will indicate whether these adjustments have been made. Most, if not all, of the funded costs reported in column 1a for this project are considered **Instructional Administration** program activities; an adjustment should appear in column 2 moving these costs from **Special Projects** (Mentor Teacher) to **Support Services** programs (Instructional Administration).

For high school or unified districts, a review of the **10th Grade Counseling** program (EDP 355) will also indicate whether these adjustments have been made. Most, if not all, of the funded costs reported in column 1a for this program are considered **Pupil Services** program activities; an adjustment should appear in column 2 moving these costs from **Special Projects** (10th Grade Counseling) to **Support Services** programs (Pupil Services).

☐ COLUMNS 4 and 5 (DIRECT SUPPORT COSTS): **AMOUNTS REPORTED IN COLUMNS 4 and 5; NO ENTRIES IN COLUMN 3**

Columns 4 and 5 display the distribution of **provider (support services) program** costs to **Special Projects**. Special projects operated by the district that are instructional in nature would have adjusted direct costs in column 3.

SUPPORT SERVICES PROGRAMS

☐ EDP 405 and 410 (PLANT MAINTENANCE AND PLANT OPERATIONS): **RESIDUAL AMOUNTS NOT REPORTED IN COLUMN 6**

The residual portion of Plant Maintenance and Plant Operations costs represents that portion of support costs allocable to the following activities for housing:

District Administration
Centralized Data Processing
Plant Maintenance
Plant Operations

These allocable support costs remain as part of the indirect cost pool, to be distributed as indirect costs to all user programs.

There would be no residual amounts for Plant Maintenance and Plant Operations reported in column 6 if the above listed activities have been excluded from the allocation of these support costs. The allocation method of distributing support costs assumes that all user programs use some portion of Plant Maintenance and Operations services. Exclusions to this method would occur only when a designated user program does not use any portion of these provider (support service) programs. Such exclusions are an exception and are based on the existence of documentation which substantiates this exclusion.

Because the activities listed above are considered an integral part of the operation of a district, exclusions cannot be made for the allocation of Plant Maintenance and Plant Operations costs without justification.

☐ EDP 405 (PLANT MAINTENANCE) AND EDP 410 (PLANT OPERATIONS): **RESIDUAL COSTS IN COLUMN 6 ARE HIGH**

Generally, the **residual indirect costs** for Plant Maintenance and Plant Operations, as reported in column 6, should not exceed 25% of the **adjusted direct costs** reported in column 3.

The ratios of these residual costs as reported on the J-380 are:

Plant Maintenance ____________________%

Plant Operations ____________________%

FACILITIES

☐ EDP 467 (FACILITIES-RENTS AND LEASES): **NEGATIVE AMOUNTS REPORTED IN COLUMN 4**

Using the **documented direct support** method of distributing these support costs to user programs means that all of the following conditions are satisfied:

Facilities are rented or leased, and

Facilities are located at a site on which there are no agency-owned facilities, and

Federal or state program requirements mandate location on a site where no agency facilities exist.

It is very unlikely that any school districts will have met these three conditions, which means that these costs would then be distributed by using the **allocated direct support** method.

☐ EDP 467 (FACILITIES-RENTS AND LEASES): **RESIDUAL AMOUNTS NOT REPORTED IN COLUMN 6**

The residual portion of Facilities-Rents & Leases costs represents that portion of support costs allocable to the following activities for housing:

District Administration
Centralized Data Processing
Plant Maintenance
Plant Operations

These allocable support costs remain as part of the indirect cost pool, to be distributed as indirect costs to all user programs.

There would be no residual amounts for Facilities-Rents and Leases reported in column 6 if the above listed activities have been excluded from the allocation of these support costs. The allocation method of distributing support costs provides for all user programs to bear a portion of Facilities costs as an agencywide "cost of doing business." Exclusions to this method would occur only when a designated user program must bear its own Facilities costs as defined by the three conditions previously listed. Such exclusions are an exception and are based on the existence of documentation which substantiates this exclusion.

Because the activities listed above are considered an integral part of the operation of a district, exclusions cannot be made for the allocation of Facilities-Rents and Leases costs without justification.

☐ EDP 467 (FACILITIES-RENTS AND LEASES): **RESIDUAL COSTS IN COLUMN 6 ARE HIGH**

Generally, the **residual indirect costs** for Facilities-Rents and Leases, as reported in column 6, should not exceed 25% of the **adjusted direct costs** reported in column 3. The ratio of these residual costs as reported on the J-380 is:

Facilities-Rents & Leases ____________________%

APPENDIX P:

STATE DEPARTMENT OF EDUCATION J-580 TECHNICAL CHECKLIST

PLEASE NOTE: THE MATERIALS CONTAINED IN THIS APPENDIX HAVE NOT BEEN REVISED FOR THIS MANUAL. ALL MATERIALS, INCLUDING PAGE NUMBERS, ARE AS THEY APPEAR IN THE ORIGINAL SOURCE DOCUMENT.

J-580 TECHNICAL CHECKLIST
1989-90 REPORTS

AGENCY NAME ____

CDS NO. _____-_____________

THIS CHECKLIST DESCRIBES POSSIBLE ERROR CONDITIONS WHICH MAY APPEAR ON FORM J-580, "ANNUAL PROGRAM COST DATA REPORT." EACH ITEM TO BE REVIEWED INCLUDES A BRIEF STATEMENT OF THE ERROR CONDITION THAT HAS OCCURRED, FOLLOWED BY A SHORT DISCUSSION OF HOW ANY ENTRY WOULD GENERALLY BE EXPECTED TO APPEAR. THIS CHECKLIST DOES NOT INCLUDE MATHEMATICAL CHECKS OF COMPUTATIONS. IF THE REPORT IS COMPLETED WITHOUT USING THE STATE DEPARTMENT OF EDUCATION COMPUTER SOFTWARE FOR THE J-580, A VERIFICATION OF THE ACCURACY OF THE COMPUTATIONS SHOULD ALSO BE PERFORMED.

TOTAL COUNTY SCHOOL SERVICE FUND, FORM J-580

☐ COLUMN 1a, EDP 500, TOTAL GENERAL FUND: **AMOUNT DOES NOT AGREE WITH FORM J-401, COUNTY SCHOOL SERVICE FUND**

Form J-580, EDP 500, Total $____________________

Form J-401, Column 3:
Line B-10, Total Expenditures + ____________________

Line D-1b, Transfers Out + ____________________

Line D-2b, Uses + ____________________

TOTAL, Form J-401 $____________________

GENERAL EDUCATION

☐ COLUMNS 4 AND 5 (DIRECT SUPPORT COSTS): **AMOUNTS REPORTED IN COLUMNS 4 AND 5; NO ENTRIES IN COLUMN 1a**

Columns 4 and 5 display the distribution of provider (support services) program costs to user programs.

User programs operated by the district would have direct costs in column 1a.

Some user programs not operated by the county may not have direct costs. Noncounty operated programs are reported as "Nonagency Activities" under Auxiliary Services.

SPECIAL EDUCATION

☐ COLUMNS 1a AND 3 (DIRECT COSTS): **IPSUs OPERATED BUT NO COSTS REPORTED or NO IPSUs OPERATED BUT COSTS REPORTED**

Special Education programs operated (as reported on the J-50 Special Education Entitlement Form) would have **direct costs** reported in columns 1a and 3 of the J-580 report. Conversely, Special Education programs not reported in columns 1a and 3 of the J-580 are most likely programs that are being operated under contract to another LEA. Such programs are reported as "Nonagency Activities" under Auxiliary Services.

The following information was reported on **Form** J-580 and on **Form** J-50:

	J-50 Report of Units Operated	J-580 Costs Reported
Special Day Class	______________	$______________
Resource Specialist	______________	$______________
DIS	______________	$______________

☐ COLUMNS 1a AND 3 (DIRECT COSTS): **AVERAGE COSTS OF IPSUs OPERATED ARE HIGH**

Generally, the average of the **direct costs** of each IPSU ranges between $20,000 and $65,000 on a statewide basis. The average **direct costs** per IPSU, as determined from the information displayed above, are:

Special Day Class $________________

Resource Specialist $________________

DIS $________________

☐ COLUMNS 4 AND 5 (DIRECT SUPPORT COSTS): **AMOUNTS REPORTED IN COLUMNS 4 & 5; NO ENTRIES IN COLUMN 1a**

Columns 4 and 5 display the distribution of **provider (support services)** program costs to **user programs.**

User programs operated by the district would have direct costs in column 1a.

Some user programs not operated by the county may not have direct costs. Nondistrict operated programs are reported as "Nonagency Activities" under Auxiliary Services.

For **EDP 250 (Special Education Transportation)**, the user program is generally considered to be Special Day Class, (EDP 200). If support costs are distributed for Special Education Transportation, direct costs would normally be reported in column 1a for Special Day Class.

This does not apply to **EDP 245 (Assessment Costs)**.

SPECIAL PROJECTS

☐ COLUMN 2 (ADJUSTMENTS FOR SPECIAL PROJECTS): **NO ENTRIES MADE**

Column 2 is used for:

(a) moving funded **support service** costs out of Special Projects, and

(b) moving nonfunded **instructional** costs into Special Projects.

If no entries have been made in this column, it is likely that these adjustments have been ignored.

Note: For most counties, a review of the **Mentor Teacher** program (EDP 353) will indicate whether these adjustments have been made. Most, if not all, of the funded costs reported in column 1a for this project are considered **Instructional Administration** program activities; an adjustment should appear in column 2 moving these costs from **Special Projects** (Mentor Teacher) to **Support Services** programs (Instructional Administration).

☐ COLUMNS 4 AND 5 (DIRECT SUPPORT COSTS): **AMOUNTS REPORTED IN COLUMNS 4 AND 5; NO ENTRIES IN COLUMN 3**

Columns 4 and 5 display the distribution of **provider (support services) program** costs to **Special Projects**. Special projects operated by the district that are instructional in nature would have adjusted direct costs in column 3.

SUPPORT SERVICES PROGRAMS

☐ **EDP 407 AND 412 (PLANT MAINTENANCE & PLANT OPERATIONS): RESIDUAL AMOUNTS NOT REPORTED IN COLUMN 6**

The residual portion of Plant Maintenance and Plant Operations costs represents that portion of support costs allocable to the following activities for housing:

County Administration
Centralized Data Processing
Plant Maintenance
Plant Operations

These allocable support costs remain as part of the indirect cost pool, to be distributed as indirect costs to all user programs.

There would be no residual amounts for Plant Maintenance and Plant Operations reported in column 6 if the above listed activities have been excluded from the allocation of these support costs. The allocation method of distributing support costs assumes that all user programs use some portion of Plant Maintenance and Operations services. Exclusions to this method would occur only when a designated user program does not use any portion of these provider (support service) programs. Such exclusions are an exception and are based upon the existence of documentation which substantiates this exclusion.

Because the activities listed above are considered an integral part of the operation of a district, exclusions cannot be made for the allocation of Plant Maintenance and Plant Operations costs without justification.

☐ **EDP 407 (PLANT MAINTENANCE) AND EDP 412 (PLANT OPERATIONS): RESIDUAL COSTS IN COLUMN 6 ARE HIGH**

Generally, the **residual indirect costs** for Plant Maintenance and Plant Operations, as reported in column 6, should not exceed 25 percent of the **adjusted direct costs** reported in column 3. The ratios of these residual costs as reported on the J-580 are:

Plant Maintenance ____________________%

Plant Operations ____________________%

☐ EDP 467 (FACILITIES-RENTS AND LEASES): **RESIDUAL AMOUNTS NOT REPORTED IN COLUMN 6**

The residual portion of Facilities-Rents and Leases costs represents that portion of support costs allocable to the following activities for housing:

County Administration
Centralized Data Processing
Plant Maintenance
Plant Operations

These allocable support costs remain as part of the indirect cost pool, to be distributed as indirect costs to all user programs.

There would be no residual amounts for Facilities-Rents and Leases reported in column 6 if the above listed activities have been excluded from the allocation of these support costs. The allocation method of distributing support costs provides for all user programs to bear a portion of Facilities costs as an agencywide "cost of doing business". Exclusions to this method would occur only when a designated user program must bear its own Facilities costs as defined by the three conditions previously listed. Such exclusions are an exception and are based on the existence of documentation which substantiates this exclusion.

Because the activities listed above are considered an integral part of the operation of a district, exclusions cannot be made for the allocation of Facilities-Rents and Leases costs without justification.

☐ EDP 467 (FACILITIES-RENTS AND LEASES): **RESIDUAL COSTS IN COLUMN 6 ARE HIGH**

Generally, the residual indirect costs for Facilities-Rents and Leases, as reported in column 6, should not exceed 25% of the adjusted direct costs reported in column 3. The ratio of these residual costs as reported on the J-580 is:

Facilities-Rents & Leases ____________________%

89-68 CRM4686 9-89 500